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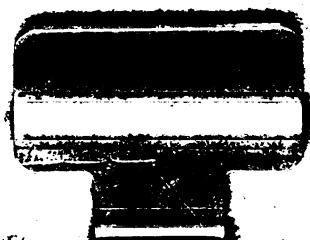
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First Biennial Report

Wyoming, COMMISSIONER
OF
TAXATION



WYOMING
1909-1910



FIRST BIENNIAL REPORT

OF THE

Commissioner of Taxation

OF

WYOMING

1909-1910

W. A. RICHARDS, Commissioner.

LARAMIE, WYOMING:
THE LARAMIE REPUBLICAN COMPANY,
PRINTERS AND BINDERS.
1910

RECORDED 5-27-27 1111

STATE OF WYOMING,
OFFICE OF COMMISSIONER OF TAXATION,
CHEYENNE, November 1, 1910.

To the Honorable Bryant B. Brooks, Governor.

DEAR SIR:

As provided by the Eleventh Paragraph of Section 221 of Chapter 23 of the Wyoming Compiled Statutes, 1910, I herewith submit the biennial report of this office. I have also transmitted a copy to the State Board of Equalization and a copy will be furnished to each member of the Legislature at its coming session.

Very respectfully,

W. A. RICHARDS,
Commissioner of Taxation.

Report of the Commissioner of Taxation

By an act of the Tenth Legislature of Wyoming approved February 20, 1909, being Chapter 23 of the Wyoming Compiled Statutes, 1910, the office of Commissioner of Taxation was created and his duties prescribed.

Paragraph Eleven of Section 221, Chapter 23, directs the Commissioner, "To transmit to the Governor and State Board of Equalization on or before the first day of November of each even numbered year, and to each member of the Legislature on or before January 1st, of each odd numbered year, the report of the Commissioner for the preceding year, showing all the taxable property in the State and the value of the same, in tabulated form."

In addition to the statistical information required, it is deemed advisable to submit a statement respecting what has been accomplished under this act and other acts of the Tenth Legislature relating to revenue and taxation. While the act creating the office of Commissioner of Taxation was approved February 20, 1909, and the Commissioner appointed February 20, 1909, an act approved February 24, 1909, relating to County Assessors, being Chapter 96 of the Compiled Statutes of 1910, required County Assessors to begin their work of assessing upon February 1st of each year. This caused a complication at the very outset, but the Assessors were directed to proceed to work at once under the new law. As speedily as possible I visited every county seat in the State and conferred with each one of the Assessors and endeavored to have them follow a uniform plan in making the assessment.

ASSESSMENT AT FULL VALUE.

The principal feature in the new law was the requirement that all property should be assessed at its true and full cash market value. There was really nothing new in this requirement, for the law has required this to be done ever since Wyoming

has been in existence. In the first Territorial Legislature, by Section 17 of Chapter 20 of an act approved December 10, 1869, it was provided that "All taxable property is to be listed and valued each year and real property is to be assessed at its true value in money at private sale, having regard to its quality, locality, natural advantages, the general improvement of the vicinity and all other elements of its value." This same provision appears as Section 2333 of the Compiled Statutes of 1910, in exactly the same language. Section 11, Article XV of the Constitution provides that "All property shall be uniformly assessed for taxation, and the Legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property real and personal." Notwithstanding these provisions of law it had become the custom to assess property for taxation at a fractional part of its actual value. The percentage of value varied greatly, causing great inequality between individuals as well as between counties.

Acting under the new law all of the County Assessors endeavored to assess all property at its full value and the result was very satisfactory. The assessed valuation of all property in the State for the year 1908, under the former method, was \$67,580,051.12, while for the year 1909, under the new law, it was \$186,157,274.15, an increase of \$118,577,223.03. The assessed valuation of the State in 1909 was $2\frac{3}{4}$ times that of 1908. The tax levy was reduced in almost the same proportion, the levy for State purposes being 2.47 mills in 1909, while it was 6.5 mills in 1908. If the amount raised had been the same in both years the decrease in the levy would have been in exact proportion to the increase in valuation. The State is not standing still, however, and its expenses were necessarily greater in 1909 than in 1908.

TEN PER CENT LIMIT OF INCREASE.

Extravagance in expenditure is precluded by the provisions of Section 2341, Wyoming Compiled Statutes, a law enacted by the Tenth Legislature as a part of the new revenue legislation. This act makes it unlawful for the State Board of Equalization or any Board of County Commissioners, County Board of Equalization, County Officer, City Council or other officer to direct, fix or make any tax levy on the assessed valuation of property

within their jurisdictions that will produce a sum of money increasing the total sum produced by the tax levied upon such property for the previous year more than ten per cent. The Legislature considered that it was inevitable that more money would be required each year but limited the increase to ten per cent. If the valuation of the State, by development and the addition of new property, increases in the same proportion the rate of taxation would remain the same from year to year even though the ten per cent increase were made. There was a misapprehension of the meaning of this law in one particular by some of the taxing bodies, they holding that the words "such property" meant the same identical property assessed the previous year, and that new property could be taxed at the same rate and the amount received thereby added to the amount raised under the ten per cent limitation. This was manifestly wrong, as such a construction would destroy the purpose of the law and also the equilibrium to be maintained in the levy by the addition of new property. This office held that the words "such property" meant the property within the jurisdiction of the board or officers making the levy. As to the State Board it meant all the property in the State; as to a County Board all the property in the county, and the same as to cities and towns. Several counties and cities exceeded this ten per cent limitation in making levies and were required by this office to reduce their levies so as to comply with the law. Two counties, Albany and Sweetwater, refused to do so and the validity of their action will be determined in court as suits are pending in both counties. Through the action of this office the tax levies in the counties and cities required to change them were reduced \$72,650.08. If the suits in Albany and Sweetwater Counties are decided against the counties this sum will be increased to \$98,525.15 in the counties alone. In the cities and towns it amounted to \$4,009.07, a total of \$102,534.²²

The total assessed valuation in 1909 was $2\frac{3}{4}$ times that of 1908, therefore, the taxes upon any property which had been increased in assessed valuation in the same proportion would be the same that it would have been under the valuation of 1908 if taxed to raise the same amount of money in each year. If the amount to be raised in 1909 was ten per cent more than

the amount raised in 1908 the tax upon this property would be increased ten per cent, less its proportion of the sum derived from the taxation of new property. Any property which in 1909 was assessed for less than $2\frac{3}{4}$ times its assessed value in 1908 would pay less taxes in 1909 than in 1908. Of course the reverse of this is true. Any property assessed in 1909 for more than $2\frac{3}{4}$ times what it was in 1908 must necessarily pay more taxes. There is no hardship in this because if the assessment has been fairly made it is evident that this property had been previously assessed below the proportionate value of other property. The assessment of sheep very forcibly illustrates this fact. In 1909 the valuation per head placed upon sheep was practically doubled, but while the tax upon sheep in 1908 was five cents per head, in 1909 it was only $3\frac{3}{4}$ cents per head. If the valuation placed upon sheep in 1909 had been increased $2\frac{3}{4}$ times instead of 2 times, sheep would have paid the same tax per head in 1909 that they did in 1908 in raising the same amount of money. The increase would have been at the same ratio as the general increase. Sheep are not paying a less tax per head now than in 1908 because of being undervalued for assessment now, but because it was necessary to increase their valuation only 2 times to bring them to an equality in valuation with other property in the State which had been increased $2\frac{3}{4}$ times. As property which had been heretofore undervalued out of proportion to the other property must now pay the penalty in an increased tax, so any property heretofore fairly valued will now be rewarded for so doing and an equalization effected by being taxed less.

ASSESSMENT OF MORTGAGES.

The largest item of new property added to the assessment rolls in 1909 came from the assessment of mortgages. In some of the preceding years mortgages had been assessed in two or three counties but never assessed in the other counties, although the first Legislature of the Territory of Wyoming, by an act approved December 10th, 1869, included mortgages with other taxable personal property. This law, unchanged in any particular, has been included in all the revisions of our statutes and is now Section 2324 of the Compiled Statutes of 1910. I could find no authority for exempting mortgages from taxation and instructed all As-

sessors to assess them. In 1909 the Board of Commissioners of Uinta County instructed the Assessor to exempt mortgages from assessment. Acting under the authority of Section 221 of the Compiled Statutes this office ordered all mortgages in Uinta County reassessed and placed upon the tax roll, which was done. In 1910 the Boards of Commissioners of both Converse and Uinta Counties exempted mortgages from assessment. By direction of this office all mortgages in each county were assessed and placed upon the tax roll of this year. In Uinta County the amount of the mortgages assessed in each year was not reported to the State Board of Equalization in time to be included in the total valuation of the State, upon which the State levy was calculated, thus slightly increasing the rate of the levy without any benefit to this county, as it must pay the State tax on the added amounts.

ASSESSED VALUE OF MORTGAGES.

As mortgages are included with moneys and credits in the abstracts of assessment returned by the counties the exact amount of mortgages assessed cannot be determined, but the difference in this item in the two years must very closely approximate the mortgages. In 1908, under the old practice, the total amount of moneys and credits reported by all the counties was \$555,341. In 1909 it was \$5,688,737.03, the difference being \$5,135,396.03. It is apparent therefore that more than five million dollars in mortgages were added to the tax roll in 1909 as new property not before taxed. This is almost two per cent of the entire assessed valuation of the State. If mortgages were exempted from taxation it necessarily follows that the tax upon all other property must be increased in the same proportion which they bear to the total valuation, in this instance two per cent. As mortgages have not been taxed in this State for thirty-nine years, except as noted above, it would be an interesting problem for some statistician to go to the records and figure out how much additional taxes other property has been compelled to pay in order that they might be exempted from paying any.

SOME MORTGAGES EXEMPT.

Not all the mortgages in force in this State could be assessed. Section 2336 of the Compiled Statutes provides that *bona fide*

debts may be deducted from credits for assessment purposes. A mortgage is simply a secured credit. Under this statute, mortgages held by a bank are not taxable because they are usually equalled or exceeded by its deposits, which are debts subject to payment at any moment, while the capital and surplus of all banks are separately assessed and taxed.

Mortgages upon property situated in this State and held by non-residents of the State are not taxable in this State. The highest courts have long held that the situs, that is the location, of certain classes of personal property is, in law, that of the person to whom it belongs, and that mortgages are in this class. They may be taxed by the State when held by a resident therein, but when held by a non-resident they are as much beyond the jurisdiction of the State as is the person of the owner. Complaint has been made of this condition as being a hardship upon resident mortgagees. The advisability of taxing mortgages was not considered. It is the law in this State and I have endeavored to see that it was complied with.

SHOULD MORTGAGES BE TAXED?

How to tax mortgages equitably, so that the borrower and the lender each should pay a tax only upon what he owned, has engaged the earnest attention of many of the best minds of every country of the world where mortgages are known since they were first used to bind the debtor and make safe the money of the lender. Nothing satisfactory has yet been devised. Every state in this nation has wrestled with the problem without success. The outcome is always the same, the borrower pays the tax. Even where mortgages are exempt from taxation the borrower must pay his share of the tax which the mortgagee should pay, and every other tax payer must contribute to pay the rest of it.

The taxation of mortgages has heretofore been considered by the Legislature of this State. In 1899 a bill was introduced in the Senate having in view the equitable assessment of mortgages as between the parties thereto, and the elimination of so-called double taxation. Properly speaking, there is no such thing as double taxation in connection with mortgages. Double taxation would be taxing the same property twice for the same purpose. The fiction of double taxation arises from the creation

of taxable property through the agency of a mortgage. The tangible property may be exchanged for a mortgage and each may be assessed at the same value, while before the mortgage was given only the tangible property was assessed, but there is no double taxation of the tangible property. The taxes paid upon it are the same as before it was mortgaged. In exchanging the tangible property for the interest bearing mortgage the mortgagee considers that he is making a good, safe investment of the value of his property. He is worth the amount for which he sold it, and it is immaterial whether he invests it in a mortgage upon that or any other property, or invests it in stocks or bonds. A very large proportion of the wealth of this country is in just such property. As he has a safe, income producing property of course he should be taxed upon it and is taxed, but only once. Of course the tangible property, pledged as security for a loan, is taxed. No real property has ever been exempted from taxation because the legal owner did not pay cash for it or had encumbered it. The tendency of the times in taxation matters is to make the land pay all the taxes. If the owner bought the property entirely on credit he did so because he thought that he could pay interest on the purchase price, pay the taxes and still make a profit out of the property. It makes no difference whether he borrows the money from the former owner of the property or from some one else, the property is taxed, but only once. Now where is the double taxation? The land is presumably good property, the mortgage certainly is and neither is taxed but once. If it is held that it is double taxation, which part of it should be exempted from taxation? Certainly not the mortgage, good, safe, income producing property. This could only be done on the theory that "To him that hath shall be given." Equity would suggest that the mortgaged property should be exempted to the amount of the mortgage and this is exactly what was attempted in the Legislature of 1899. Senate File No. 6 was almost a literal copy of the provisions of the California constitution as to the taxation of mortgages. Its provisions, in brief, were that a mortgage or other obligation by which a debt is secured should, for the purpose of assessment and taxation, be deemed and treated as an interest in the property affected thereby. That the value of property affected by such mortgage less the value of the mortgage,

should be assessed and taxed to the owner of the property, and the value of such mortgage should be assessed and taxed to the owner of the mortgage. The taxes were made a lien upon the property and security and might be paid by either party. If paid by the owner of the mortgage the tax upon the property became a part of the debt so secured, if paid by the owner of the property the tax upon the security so paid became a payment on the mortgage. It was also provided that any contract or agreement by which the owner of the mortgaged property should pay the taxes on the mortgage should be null and void. This bill was defeated in the Senate by a vote of ten to eight, the chief argument against it being that it might be unconstitutional. Subsequently, during the same session of the Legislature Senate File No. 33 was introduced, providing for an amendment to our Constitution embracing all of the provisions of the California constitution as to the taxation of mortgages, except the last above named, making void all agreements by which the owner of the property should pay the taxes on the mortgage. This bill passed the Senate but was defeated in the House.

In view of what has transpired in California respecting this law, it is apparent that neither of these bills, if enacted into law, would have accomplished the desired ends.

TAXING MORTGAGES IN CALIFORNIA.

The new constitution of California was adopted in 1879 after a hard fought campaign in which this provision for taxing mortgages was one of the principal issues. While the provision declaring void all contracts by which the borrower should pay the taxes on the mortgages seemed to protect the borrower it did not do so. The estimated amount of the taxes on the mortgage were added to the interest and the rate of interest on the loan made high enough to cover it. After the great San Francisco fire it was thought that much eastern money would be needed to rebuild that city and that eastern people would not make loans without knowing exactly what their net returns would be, so in 1906 the California constitution was amended by repealing the section making void all contracts by which the borrower would pay the taxes on the mortgage. This resulted in the making of what was known as "net mortgages", by which

the borrower paid the taxes on the mortgage. Since 1906 the separate assessment of mortgages in California has rapidly declined, the assessors deeming it unnecessary work, the only actual result being to show what property was mortgaged. By the adoption of an amendment to the constitution in the election this year, 1910, by a two to one vote, mortgages in California are altogether exempted from taxation. After a conscientious and intelligent administration extending over a period of thirty years, the people of California decided that this plan of taxing mortgages was a failure. While in other states variations of this plan have been tried, all with like results, California has given the most pronounced and most trustworthy verdict against it. These states have generally gone to the opposite extreme of exempting mortgages from all taxation. Of course there is no moral or equitable reason for this. The man who lends money at a good rate of interest on first class security is not so much of a public benefactor that he should be exempted from paying his share of the public expenses. To exempt his property from taxation because the borrower may be compelled to pay the tax has at least an element of charity in it, while being a confession of inability on the part of the public to make a part of their number do what is fair and right where all are equally interested.

IF MORTGAGES ARE EXEMPTED THEN ALL CREDITS AND MONEYS
SHOULD BE.

If mortgages are exempted from taxation then, to be consistent, all money and credits should also be exempted. A mortgage is only a secured credit, the safest of all credits. It would be ridiculous to exempt it and still tax unsecured, non-interest bearing credits. If mortgages are exempted through a charitable feeling for the borrowers, who may be coerced into paying the taxes on them, then the same charitable feeling should be extended to those few conscientious members of the community who return money for taxation, while the great majority of tax payers return none. The assessment of this State for 1910 shows that \$4,219,195.42 was returned under the item of money and credits, including mortgages. Deducting \$3,797,275.88 which is known to be about the amount of mortgages, there is left \$421,919.54 in money and unsecured credits. The

amount of these credits is unknown. According to the report of the State Examiner, dated September 1st, 1910, there was on deposit in the banks of the State the sum of \$18,239,265.09. Deducting from this amount all of the money and unsecured credits returned and there remains \$17,818,069.55 in money not returned for taxation. As bank loans are exempted from taxation because they are offset by their deposits, this amount of \$17,818,069.55 is not taxed at all. Thus it is apparent that less than three per cent of the money on deposit is taxed while more than ninety-seven per cent of it is untaxed. In justice then to this small number who return their money for taxation, money should be exempted from taxation if mortgages and other credits are to be exempted.

No great hardship appears to have resulted from the taxing of mortgages in this State, unless paying taxes on good, income producing property be considered a hardship. Some money has been sent out of the State to be loaned here through the agency of non-residents. By reason of this action the amount of mortgages assessed in 1910 is considerably less than that assessed in 1909. While there is no evidence of the borrowers being compelled to pay the taxes on the mortgages, the experience of other states makes it certain that this will result in time. It does not seem to be fair nor equitable, nor can this State afford to exempt mortgages and other credits and money from any form of taxation, but how can they be reached?

The most successful plan is in operation in the states of New York and Minnesota. In these states a fee of one-half of one per cent is collected when the mortgage is recorded, which is in lieu of all other taxes. Whoever pays this fee knows in advance just how much it will be. There is no fear of an increase in taxes. As it must be paid on all mortgages recorded, whether owned by residents or non-residents, its adoption in this State would remove one of the chief objections to the present law taxing mortgages. The rate in the states named, although less than the ordinary tax, is producing more revenue than was ever heretofore received from mortgages. If any change in the law taxing mortgages is contemplated it seems that the practice of New York and Minnesota might be safely followed.

APPRAISEMENT OF CORPORATE PROPERTY.

Section 221 of the Compiled Statutes directs this office to appraise all railroads and the property of railroad corporations; all telegraph and telephone lines and property; the property and income in this State of all express companies; the property of sleeping car companies and private car lines doing business within the State; the value of the gross products of all mines within the State, and submit the same to the State Board of Equalization. This was a work of too great magnitude to be done with the contingent appropriation of this office; no other appropriation was made for it and I could not run the State in debt to do it. Through the efforts of this office the corporations named in this section of the law made fuller and better returns to the State Board of Equalization, and were assessed nearer in proportion to other property than ever before. This is conclusively shown in the increase in the amount of taxes paid by them. Primarily the increase in valuation was made by the State Board of Equalization, which must have been the case, even though this office had made the fullest appraisal. The State Board derives its power from the Constitution and the act creating the office of Commissioner of Taxation and defining his powers says: "Provided, however, that this section shall not be construed as abridging the power granted by the Constitution of this State to the State Board of Equalization."

SPECIAL SCHOOL DISTRICT TAXES.

The increase in taxes during the past three years can not all be charged to increased State expense.

In 1908 the State tax was 25.3 per cent of all taxes paid. In 1909 it was 23.4 per cent, and in 1910 it was 24 per cent.

Neither can increased taxes all be charged to increased county expense, as county taxes for the year 1908 were 53 per cent of all taxes paid, and for 1909 they were 52.1 per cent, and for 1910, 45.7 per cent, a reduction of 7.3 per cent from 1908. Increased taxes, where they occur, are due generally to the special levies made by the electors of the school districts at the annual school meetings. For illustration: School District No. 1 in Albany County in 1908 voted \$15,201.46 and in 1910 this district voted \$30,085.47, nearly double the amount for 1908.

District No. 34, in Big Horn County, voted for school purposes in 1908, \$2,605.47 and in 1910 this district voted \$7,707.26, three times the amount voted in 1908.

District No. 2, Converse County, by a vote increased the amount of its special school fund from \$4,318.42, in 1908, to \$11,036.19, in 1910, and in District No. 1, Fremont County, the special school tax was increased from \$8,773.69, in 1908, to \$16,092.43, in 1910.

In District No. 1, Laramie County, which includes the City of Cheyenne, the amount of money voted in 1908 was \$38,257.30 and in 1910 \$42,209.90.

The total State and county levy for Laramie County for the year 1910 is $7\frac{1}{4}$ mills on the dollar. The school district levy is $3\frac{1}{4}$ mills, making a total of $10\frac{1}{2}$ mills for District No. 1. In other words, one-third of the taxes paid in this district is for the support of the schools and was voted by the electors last May.

In District No. 3, Laramie County, the school district taxes have increased from \$5,945.94 in 1908 to \$33,910.50 in 1910, or nearly six times the amount for 1908. A large amount of this increase is being used for the erection of school buildings and this expense falls upon the tax payers of the district in 1910. If the district had voted bonds sufficient to pay for its buildings the expense could have been distributed over a number of years and relieved the tax payers of 1910 from excessive taxes.

In District No. 7, Sheridan County, the total levy for all purposes is 13.875 mills on the dollar. Of this levy 6.745 mills is for State and county tax and 7.13 mills for school district purposes. The school district levy is .385 mills greater than the State and county levy combined, or 54 per cent of the amount of each person's tax in this district was voted by themselves. The tax paid on each \$1,000.00 in this district is \$13.87½, of which \$2.67 is for State purposes, \$4.07½ for county expenses and \$7.13 for school district purposes. Numerous similar illustrations might be cited in every county of the state.

In 75 per cent of the school districts of the State the special levies have been increased over the levies of the previous years. Out of 333 school districts in Wyoming in 1910, 213 had special levies and of these 154 districts voted an amount of money greater than the amount voted in 1909. In 1909 181 school dis-

tricts voted a special tax and of the 181 districts 136 increased the amounts over those of 1908.

In 1908 school district taxes were 21.7 per cent of all taxes levied. In 1909 they were 24.5 per cent, and in 1910 they were 30.3 per cent, an increase over 1908 of 8.6 per cent.

The amount of money levied in 1910 for State purposes is \$84,461.33 greater than in 1908. The amount of money levied for county purposes in 1910 is \$80,623.32 greater than in 1908 and for school purposes there was levied in 1910, \$103,441.67 more than in 1908. It will thus be seen that the increase in taxes is far greater for school purposes than for county or State.

The above amounts do not include any money received from the sale of bonds that may have been made during the three years, or receipts from any other sources, such as fines, forest reserve funds or the distribution of State land funds. It is the amount of tax voted at the annual meetings by the tax payers of the districts upon themselves. The statute relating to the limitation of the amount of money that can be levied does not apply to school district levies but is only applicable to State and county levies, with the exception of bonds, interest on bonds and the payment of judgments.

BONDS AND JUDGMENTS.

Seven counties of the State are paying their bonded indebtedness and made levies for this purpose in the years 1909 and 1910, while two counties made levies in 1909 and one in 1910 to pay judgments. In 1909 Big Horn County levied a judgment tax of \$29,117.14, which was more than one-fourth of the county tax. In 1910 the same county levied \$25,189.25, or one-fifth of the county tax for the purpose of paying judgments.

In 1908 all counties made levies for the payment of interest on the bonded debt except one; in 1909 all except two, and in 1910 all except three.

It is evident that as the bonded debt is decreased the interest on the same is lessened and a corresponding reduction of the taxes must necessarily follow.

There is appended to this report statements showing the aggregate of all taxes levied for the years 1908, 1909 and 1910 for each county in the State and the percentage of each tax

in relation to the total tax paid, also statements showing the amount of taxes paid in each county of the State and the purpose for which it is levied, as well as the amount levied for each school district in the State for the years 1908, 1909 and 1910.

CLASSIFICATION OF LANDS.

Believing that there should be a uniform classification of lands among the counties of the State, at a meeting of the County Assessors, held in the Capitol building, on November 15, 16 and 17, 1909, this was discussed and the Assessors arranged and adopted unanimously the following classification:

Class 1—Irrigated lands, cultivated.

Class 2—Irrigated lands, uncultivated.

Class 3—Dry farming lands.

Class 4—Grazing lands.

Class 5—Coal lands.

Class 6—Timber lands.

Class 7—Mineral lands.

No attempt was made to fix a value upon any one of these classes, for the reason that the conditions and elements of value are not the same in each locality throughout the State. The fixing of the value per acre was left entirely to the County Assessors and County Commissioners, as they were familiar with the actual values in their respective districts.

In 1910 all County Assessors followed this classification except two, Uinta and Crook. The Assessor of Crook County did not attend the meeting of the Assessors, and the Assessor of Uinta County resigned after the meeting, his successor not following the action of the convention.

In the appendix will be found a table showing the classification and average value of lands for the year 1910.

LAND SHOULD BE TAXED, NOT THE OWNER.

The present system of listing lands for taxation results in many double and erroneous assessments. The same land is very frequently assessed to two or more persons. It is difficult for assessing officers to determine the owner of real estate without examining every deed filed for record. Assessing officers are unable to do this. Owners do not always return all their

lands for assessment. Deeds and transfers are not always recorded. Patents are not filed for record for years after being issued. County Commissioners do not furnish the Assessors with lists of patented lands from year to year. No two counties employ the same method of listing lands. There is no uniform, comprehensive system in use.

It is important that the present haphazard method be so changed that absolute uniformity exists in all counties of the State. Many states assess the land, regardless of who the owner is, and employ a uniform system of plats, completely indexed for every township, section or subdivision of real property within each assessing district. Such a system would be advisable for Wyoming and its adoption and compulsory use at this time would result in less confusion and save much needless and useless expense in the future as well as simplifying the listing of real property and the equalization of values by County Boards.

TAXATION OF BANKS.

Under present laws the taxation of banks is unsatisfactory, there being an apparent conflict with state and federal laws. Federal courts have passed upon similar questions ever since the establishment of our national banking system. It is now time that our State law relating to this matter should be in harmony with the decisions of other states and the supreme court of the United States.

TAXATION OF MINES.

The present method of the assessment of the output of mines is unsatisfactory and the law indefinite and conflicting. The present law should be so amended that there can be no question as to what shall be assessed and as to how it shall be assessed and the authority of the assessing board plainly and clearly set forth.

RAILROAD TAXATION.

The present law relating to the assessment of public service corporations does not give the assessing board sufficient information from the returns as now made to enable it to arrive at an accurate valuation of the property. Only values of physical

property can be considered and these are but a small portion of all the elements that enter into the value of corporate property. Intangible values can not be considered. Income and expense, gross earnings and net earnings, stocks and bonds, funded debt, liabilities and assets are excluded from any computations that may add to or deduct from the value of corporate property. A comprehensive, plain, unequivocal law clearly defining the authority of the assessing board with sufficient detail, setting forth all information necessary to be furnished to this board and providing penalties for non-compliance is greatly needed.

REBATING TAXES.

The practice of rebating taxes by the Boards of County Commissioners had become so general that I deemed it advisable to call their attention to their legal authority in such cases, and under date of May 19th, 1910, addressed a letter upon the subject to each County Board as follows:

"GENTLEMEN:—I notice that the various Boards of Commissioners are in the habit of making rebates of taxes, based upon a lowering of the assessed valuation of the property assessed. This practice is so general that I have concluded to write to each Board upon the subject.

"Section 1784, Revised Statutes 1899, reads as follows: 'The Board of County Commissioners of each county shall constitute a Board of Equalization for the correction and completion of the assessment roll for their respective counties, and the said Board shall hold two regular meetings in each year, etc.'

"In an opinion rendered by Attorney General Van Orsdel, January 24th, 1903, relating to an attempt of the Board of County Commissioners for Converse County to reduce the valuation of assessments in that county at a time subsequent to the completion of the labors of the Board of Equalization, the following language is used:

"It will be observed that the language of the statute is explicit in that it provides, not that the County Commissioners shall equalize the assessments, but that a Board of Equalization composed of the County Commissioners shall do this work, and that this Board of Equalization shall meet for the express purpose of equalizing, correcting and completing the assessment in their

county for the current year. The County Board of Equalization comes into existence by force of law; it is authorized to hold but two meetings, and when the two meetings are held it goes out of existence; no other authority can equalize or in any way reduce or affect the assessed valuation as fixed by the County Board of Equalization.'

"It is apparent that the Board of Commissioners cannot perform the functions of a Board of Equalization at any time except during the two meetings provided for by law, and any action taken which should have been performed by the Board of Equalization has no warrant of law. The only authority for any rebate is given by Section 1863, Revised Statutes, 1899, which provides that the Board of County Commissioners may order a refund of a tax paid that shall thereafter be found to be erroneous or illegal. This power is given to the Board to enable it to correct mistakes, such as assessing to a man property that he does not own, or assessing the same property twice. A piece of property assessed higher than other property of the same character and similarly situated would not come under this statute. The correction and equalizing of values should have been done by the Board of Equalization. All property must be listed for assessment by its owner, and he is bound to know the value at which it is assessed. If the Board of Equalization changes the value from that returned by him, he is notified of the change; and if dissatisfied has the opportunity to appear before the Board and apply for a change. If he neglects to do so the Board of Commissioners can afford him no relief subsequently. It is not good grounds for a rebate to say that he did not know the valuation placed upon his property or that of his neighbors. He had the opportunity, and it was his business to know it, and he was given his 'day in court.'

"These numerous rebates cause a great deal of trouble. All tax levies are based on the valuations determined by the 'Board of Equalization for the *correction* and *completion* of the assessment roll for their respective counties.' To change the valuation subsequently, affects not only the county in which the property is assessed, but every other county, and the State as a whole, because the State levy is based upon the total valuation of the State, and if this valuation is subsequently changed the whole calculation is affected.

"Section 1863 authorizes rebating erroneous or illegal taxes because such taxes could not be collected, and that is a simple test to apply to an application. In some cases it might seem harsh, but it would always be just, because every tax payer has an opportunity to come before the Board of Equalization, and the Board of Commissioners is not a court of equity, but can only rebate an erroneous or illegal tax.

"It would surely be a relief to your Board to do away with these numerous applications for rebate, and, if you will confine your favorable action to those which are palpably erroneous or illegal, you will accomplish this desired end."

This practice of rebating was very generally discontinued but some Boards still allow rebates for other reasons than that the taxes are erroneous and illegal.

INTERNATIONAL TAX ASSOCIATION.

In September, 1909, I attended a meeting of the International Tax Association, held in Louisville, Kentucky, and in September, 1910, I attended a meeting of this Association held in Milwaukee, Wisconsin. Each of these meetings extended over four days. At the Louisville meeting thirty-seven states and three provinces of Canada were represented by delegates, while there were twenty-eight delegates, mostly college professors, representing all of the leading colleges and universities of the United States. There were also a number of visitors from different states and provinces interested in the subject of taxation. Tax Commissioners from all states having Tax Commissioners were in attendance. The Milwaukee meeting was similarly constituted.

At these meetings papers were read by the ablest students of taxation in this country, followed by discussions of the matters therein treated of. Reports were received from committees appointed at previous sessions upon special subjects, and from officials of different states as to the working of certain revenue and taxation laws.

The object of this Association is to assist in providing a better system of taxation. Through its labors much good has already been accomplished. There is a great diversity in taxation methods and the general tendency is toward improvement. The

older states in many cases have the most faulty taxation laws, which in many instances cannot be amended without amending their constitutions, efforts to do which have generally failed. In these meetings the fact was demonstrated that Wyoming already had in practice many of the improvements in taxation legislation which these older states were anxious to obtain, and stood in the front rank of the states having the best system of revenue and taxation laws.

COST OF TAX COMMISSIONER'S OFFICE.

The Tenth Legislature appropriated \$10,000.00 for the contingent expenses of the Tax Commissioner's office for the ensuing two years. For the ten months ending January 1st, 1910, \$3,691.23 was expended. From January 1st, 1910, to December 1st, 1910, the contingent expenses of the office were \$2,784.47. The estimated expense of the office to February 22nd, 1911, is \$900.00, which will leave an unexpended balance in the contingent fund of this office of \$2,624.30. Including the salary of the Commissioner, the office has cost the State \$6,187.85 per year.

ITEMS OF CONTINGENT EXPENSE.

Railroad, Pullman and stage fare.....	\$ 325.98
Hotel, lodging and meals when traveling.....	195.10
Postage	199.50
Office furniture	837.93
Typewriter supplies	80.95
Express and freight.....	10.30
Clerk hire	4,192.14
Box rent, telegraph and telephone.....	274.17
Office supplies	86.73
Subscription to State papers.....	172.90
Official bond	100.00
Total.....	<u>\$6,475.70</u>

APPENDIX

STATISTICAL TABLES

APPENDIX A.

SHOWING THE VALUATION OF THE STATE IN
DETAIL FOR THE YEAR 1910.

STATE AND COUNTY VALUATION IN DETAIL FOR THE YEAR 1910.

COUNTY	Railroads	Telegraph and Telephones	Car Companies	Lands			Town Lots		Mineral Reserves- Lands on R. R.
	Value	Value	Value	Acres	Value	Improvements	Value	Improvements	
Albany	\$ 4,575,100.00	\$ 82,485.83	\$135,968.47	1,101,614	\$ 3,131,574.00	\$ 415,900.00	\$ 996,084.00	\$ 1,554,980.00	\$82,061.00
Big Horn	2,887,750.00	85,641.25	.....	416,162.50	5,307,305.00	653,059.00	683,721.00	824,975.00	.....
Carbon	4,417,000.00	96,986.73	143,115.02	1,401,546	3,789,338.00	442,085.00	698,712.00	1,061,996.00	.....
Converse	2,432,000.00	52,376.50	828.49	323,762	2,537,147.00	425,464.00	954,418.00	335,124.00	.....
Crook	2,012,550.00	18,746.75	31,327.08	420,606	2,457,771.00	251,360.00	180,505.80	156,459.00	.....
Fremont	1,558,000.00	42,703.75	259.82	243,441	2,613,790.00	556,942.00	1,252,096.00	1,096,300.00	.....
Johnson .....	.....	17,976.00	.....	240,559	1,780,526.00	247,077.00	278,085.00	548,417.00	.....
Laramie	8,854,660.00	153,665.19	131,082.37	1,100,642	6,284,684.00	695,761.00	2,819,723.00	4,541,760.00	.....
Natrona	1,696,800.00	42,304.60	335.14	140,287	987,585.00	204,767.00	368,380.00	734,310.00	.....
Sheridan	2,647,975.00	49,102.00	37,900.23	281,407	4,290,327.00	946,104.00	2,859,806.00	2,271,806.00	.....
Sweetwater	8,085,750.00	145,020.79	262,483.53	1,770,824	1,533,593.00	1,229,195.00	356,599.00	863,610.00	.....
Uinta	7,421,950.00	111,941.55	141,193.78	1,104,196	4,419,330.00	99,940.00	1,326,145.00	166,525.00	.....
Weston	1,579,350.00	19,542.50	26,415.04	173,126	896,548.00	204,158.25	93,275.00	238,236.00	.....
Totals...	\$48,468,885.00	\$918,373.44	\$910,806.97	8,724,124.50	\$40,029,518.00	\$6,338,712.25	\$12,836,541.80	\$14,324,496.00	\$82,061.00

FIRST BIENNIAL REPORT

STATE AND COUNTY VALUATION IN DETAIL FOR THE YEAR 1910—Continued.

COUNTY	CATTLE												SWINE			
	Class 1—\$25.00		Class 2—\$30.00		Class 3—\$14.00		Class 4—\$28.00		Class 5—\$40.00		Class 1—\$2.00		Class 2—\$7.00			
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value		
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value		
Albany	30	\$ 750.00	291	\$ 17,460.00	6,300	\$ 88,210.00	18,912	\$ 494,382.00	768	\$ 30,720.00	290	\$ 580.00	103	\$ 1,141.00		
Big Horn	134	3,350.00	1,005	59,780.00	15,321	221,494.00	39,505	1,027,130.00	1,831	73,240.00	2,050	4,100.00	2,065	14,385.00		
Carbon	280	7,000.00	802	48,120.00	7,824	109,536.00	26,986	701,639.00	472	18,880.00	324	648.00	221	1,547.00		
Converse	160	4,000.00	704	42,240.00	14,363	201,082.00	59,631	1,550,400.00	495	19,800.00	377	754.00	323	2,261.00		
Crook	52	1,300.00	567	33,240.00	12,504	175,056.00	49,973	1,143,268.00	46	1,840.00	324	648.00	904	5,698.00		
Fremont	23	575.00	321	19,290.00	8,828	116,592.00	23,361	607,906.00	407	16,280.00	185	370.00	189	1,393.00		
Johnson	69	1,725.00	684	41,040.00	9,799	137,186.00	29,538	767,910.00	223	8,920.00	201	402.00	769	5,913.00		
Laramie	3,040	76,000.00	1,426	85,660.00	17,450	244,300.00	48,584	1,293,184.00	733	29,320.00	1,243	2,486.00	1,472	10,304.00		
Natrona	16	400.00	203	12,240.00	4,466	62,524.00	13,091	340,366.00	268	10,640.00	124	248.00	180	1,870.00		
Sheridan	152	3,800.00	513	30,780.00	11,461	160,454.00	25,010	650,360.00	2,142	85,680.00	936	1,872.00	1,845	12,915.00		
Sweetwater	16	400.00	50	3,000.00	767	10,598.00	3,132	81,432.00	144	5,760.00	337	674.00	389	2,373.00		
Uinta	90	2,250.00	578	34,680.00	15,272	213,068.00	40,062	1,041,612.90	1,119	44,790.00	286	536.00	224	1,568.00		
Weston	73	1,825.00	165	9,900.00	5,595	75,544.00	24,328	632,525.00	485	19,400.00	6,659	\$13,318.00	8,594	\$60,158.00		
Totals	4,135	\$103,375.00	7,300	\$437,300.00	129,751	\$1,516,384.00	396,130	\$10,302,050.00	9,131	\$365,240.00	6,659	\$13,318.00	8,594	\$60,158.00		

STATE AND COUNTY VALUATION IN DETAIL FOR THE YEAR 1910—Continued.

COUNTY	SHEEP										GOATS—\$4.00		DOGS
	Class 1—\$5.00		Class 2—\$12.00		Class 3—\$3.50		Class 4—\$5.00		GOATS—\$4.00				
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value			
Albany	680	\$ 5,040.00	2,227	\$ 26,724.00	18,057	\$ 63,211.00	91,598	\$ 457,990.00	30	\$ 120.00	\$ 325.00		
Big Horn	1,257	10,056.00	2,597	31,164.00	107,989	377,796.00	232,426	1,162,130.00	250	1,000.00	771.00		
Carbon	1,276	10,208.00	3,445	41,340.00	70,568	246,988.00	203,480	1,017,400.00			585.00		
Converse	1,655	13,240.00	6,749	80,968.00	84,438	295,533.00	373,017	1,965,085.00	145	580.00	290.00		
Crook	872	6,976.00	2,531	33,972.00	35,028	122,568.00	112,552	562,760.00	304	1,216.00	110.00		
Fremont	2,610	20,580.00	3,865	43,990.00	86,311	298,587.00	278,868	1,394,340.00	1	4.00	293.00		
Johnson	2,991	23,928.00	2,243	28,116.00	71,568	260,550.00	242,594	1,212,970.00	13	52.00	395.00		
Laramie	1,393	10,661.00	4,455	53,860.00	51,063	178,790.00	89,431	447,155.00	373	1,494.00	688.00		
Natrona	3,628	29,072.00	7,248	86,976.00	106,752	370,133.00	389,541	1,947,705.00	295	1,180.00	1,345.00		
Sheridan	1,004	8,092.00	1,468	17,616.00	89,357	137,749.00	83,194	415,970.00	11	44.00	500.00		
Sweetwater	2,689	21,512.00	5,705	68,400.00	219,505	768,477.00	522,791	2,613,955.00			162.00		
Uinta	2,212	17,686.00	4,478	56,136.00	119,341	417,688.00	318,364	1,591,820.00	13	52.00	101.00		
Weston	1,067	8,536.00	2,463	29,566.00	36,473	127,655.50	152,804	764,020.00					
Totals	23,234	\$185,840.00	50,069	\$300,828.00	1,044,460	\$3,655,675.50	3,090,660	\$15,453,300.00	1,455	\$5,742.00	\$6,685.00		

STATE AND COUNTY VALUATION IN DETAIL FOR THE YEAR 1910—Continued.

HORSES

COUNTY	Class 1—\$300.00		Class 2—\$150.00		Class 3—\$125.00		Class 4—\$30.00		Class 5—\$25.00		Class 6—\$40.00		Class 7—\$20.00	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Albany	8	\$ 2,400.00	57	\$ 8,550.00	20	\$ 2,500.00	3,568	\$ 107,640.00	2,111	\$ 136,215.00	863	\$ 34,120.00	8	\$ 160.00
Big Horn	49	14,350.00	115	17,275.00	85	10,625.00	6,930	207,900.00	5,440	353,600.00	2,702	106,060.00	22	440.00
Carbon	19	5,700.00	81	12,150.00	45	5,625.00	3,423	102,690.00	2,400	156,000.00	1,144	45,760.00	107	2,140.00
Converse	48	14,400.00	141	21,225.00	61	6,375.00	7,596	227,890.00	3,705	175,825.00	2,022	80,890.00	18	360.00
Crook	30	9,000.00	157	23,550.00	47	5,875.00	7,694	230,830.00	3,221	209,365.00	2,011	80,440.00	54	1,080.00
Fremont	32	9,600.00	157	23,550.00	204	25,500.00	4,728	141,840.00	2,950	191,750.00	1,917	76,680.00	17	340.00
Johnson	28	8,400.00	96	14,400.00	162	20,250.00	4,654	139,620.00	1,818	118,170.00	1,250	50,000.00	2	40.00
Laramie	41	12,425.00	74	11,100.00	164	20,500.00	5,239	157,170.00	5,002	325,130.00	1,919	76,760.00	70	1,400.00
Natrona	13	3,900.00	43	6,450.00	11	1,375.00	2,206	66,180.00	1,618	105,170.00	906	36,240.00	...	...
Sheridan	36	10,800.00	107	16,050.00	233	29,125.00	3,512	105,630.00	3,552	230,880.00	1,653	66,330.00	759	15,180.00
Sweetwater	4	1,200.00	8	1,200.00	52	6,500.00	410	12,300.00	1,254	81,510.00	611	24,440.00	1	20.00
Uinta	32	9,600.00	61	9,150.00	14	1,750.00	3,301	99,080.00	4,431	288,015.00	2,023	81,040.00	4	80.00
Weston	29	8,700.00	83	12,450.00	6	750.00	4,252	127,560.00	1,738	112,840.00	1,113	44,520.00	46	920.00
Totals	369	\$110,475.00	1,102	\$165,400.00	1,094	\$136,750.00	57,583	\$1,729,260.00	38,238	\$2,484,470.00	20,132	\$305,280.00	1,106	\$22,160.00

STATE AND COUNTY VALUATION IN DETAIL FOR THE YEAR 1910—Continued.

COUNTY	MULES AND ASSES										Carriages, Wag- ons, Vehicles	Automobiles and Motorcycles	Farming Utensils and Mechanics' Tools	Clocks, Watches, Jewelry, Gold and Silver Plate, Precious Stones	Musical Instruments	Private Libraries
	Class 1—\$200.00		Class 2—\$125.00		Class 3—\$75.00		Burros \$10.00									
	No.	Value	No.	Value	No.	Value	No.	Value								
Albany	3	\$ 600.00	6	\$ 750.00	131	\$ 9,825.00	2	\$ 20.00	\$ 30,233.00	\$ 58,355.00	\$ 26,533.00	\$ 8,613.00	\$ 29,215.00	\$ 4,190.00		
Big Horn	4	800.00	7	875.00	146	10,775.00	4	40.00	104,050.00	9,990.00	91,111.00	4,383.00	21,799.00	3,585.00		
Carbon	7	1,400.00	8	1,000.00	65	4,875.00	8	80.00	59,676.00	23,510.00	102,163.00	5,709.00	26,443.00	2,785.00		
Converse	7	1,400.00	14	1,850.00	109	8,175.00	1	10.00	63,137.00	18,610.00	50,043.00	510.00	20,935.00	1,065.00		
Crook	7	1,400.00	2	250.00	92	6,900.00	5	50.00	60,230.00	3,750.00	51,990.00	2.00	7,735.00	25.00		
Fremont	1	200.00	22	2,750.00	71	5,325.00	5	50.00	80,156.00	18,675.00	42,885.00	6,090.00	30,560.00	1,215.00		
Johnson	5	1,000.00	10	1,250.00	61	4,575.00	3	30.00	46,715.00	8,510.00	30,210.00	3,090.00	9,510.00	835.00		
Laramie	8	1,600.00	10	1,250.00	428	32,100.00	24	240.00	93,545.00	87,023.00	292,374.00	28,431.00	65,295.00	9,654.00		
Natrona	8	200.00	15	1,875.00	34	2,550.00	2	20.00	81,343.00	1,850.00	29,879.00	6,055.00	19,595.00	275.00		
Sheridan	7	1,400.00	19	2,375.00	135	10,125.00	8	80.00	80,817.00	51,680.00	55,746.00	10,359.00	60,907.00	2,475.00		
Sweetwater	12	1,500.00	127	1,500.00	127	9,525.00	1	10.00	50,475.00	23,500.00	8,090.00	2,295.00	17,885.00	750.00		
Uinta	6	1,200.00	2	250.00	117	8,775.00	15	150.00	92,720.00	3,550.00	78,649.00	125.00	16,545.00	175.00		
Weston	2	400.00	.....	.....	48	3,600.00	42	420.00	41,795.00	9,700.00	26,497.00	2,070.00	12,335.00	1,155.00
Totals....	51	\$10,200.00	127	\$15,975.00	1,564	\$117,125.00	120	\$1,200.00	\$396,892.00	\$317,603.00	\$876,140.00	\$77,692.00	\$338,669.00	\$28,064.00		

FIRST BIENNIAL REPORT

STATE AND COUNTY VALUATION IN DETAIL FOR THE YEAR 1910—Continued.

COUNTY	Law Libraries	Household Furniture	Capital employed in Merchandise	Capital employed in Manufactures	Stock and Shares in Corporations	Money and Credits After Deduct'g Debts	Output of Mines	Other Property not Enumerated	Totals
Albany	\$ 3,550.00	\$ 30,800.00	\$ 419,360.00	\$ 149,730.00	\$ 255,765.00	\$ 345,535.00	\$ 10,000.00	\$ 17,440.00	\$ 13,961,725.30
Big Horn	3,940.00	30,747.00	522,205.00	173,571.00	234,118.00	271,879.00	107,894.16	209,788.00	15,942,567.41
Carbon	5,045.00	30,370.00	483,287.00	167,204.00	437,345.00	502,091.00	412,806.00	459,805.00	15,907,231.75
Converse	1,625.00	13,990.00	368,784.00	24,225.00	255,271.00	460,758.00	11,916.00	3,449.00	12,648,314.99
Crook	300.00	6,950.00	131,777.00	6,200.00	96,945.40	142,847.42	.....	40,580.00	8,315,443.45
Fremont	3,960.00	31,825.00	648,536.00	46,050.00	264,080.00	219,921.00	.....	165,411.00	11,636,790.57
Johnson	2,225.00	48,095.51	187,990.00	17,225.00	211,183.49	153,690.00	.....	13,715.00	6,441,267.00
Laramie	24,415.00	100,860.00	1,334,392.00	32,310.00	469,680.00	1,510,655.00	200,598.00	122,113.00	30,858,090.56
Natrona	3,884.00	25,541.00	360,954.00	33,350.00	160,000.00	83,162.00	.....	5,990.00	7,934,468.74
Sheridan	4,400.00	60,094.00	917,790.00	627,945.00	571,090.00	424,240.00	.....	33,946.00	18,465,473.83
Sweetwater ..	900.00	20,750.00	722,643.00	131,025.00	376,200.00	5,825.00	.....	61,699.00	20,121,025.22
Unita	3,850.00	3,975.00	656,483.00	650.00	154,714.00	.....	.....	543,348.00	20,311,404.33
Weston	2,350.00	9,650.00	220,378.00	95,500.00	73,948.26	98,592.00	177,015.50	24,670.00	6,136,509.06
Totals.....	\$60,464.00	\$413,647.51	\$6,984,539.00	\$1,404,985.00	\$3,560,340.15	\$4,219,195.42	\$5,189,520.26	\$1,701,934.00	\$188,579,312.30

APPENDIX B.

SHOWING THE CLASSIFICATION, NUMBER OF
ACRES, AVERAGE ASSESSED VALUE PER ACRE,
AND TOTAL ASSESSED VALUE OF EACH
CLASS OF LANDS IN EACH COUNTY
OF THE STATE FOR THE YEAR 1910.

COUNTY	CLASS 1 IRRIGATED LANDS— CULTIVATED			CLASS 2 IRRIGATED LANDS— UNCULTIVATED			CLASS 3 DRY FARMING LANDS			CLASS 4 GRAZING LANDS		
	Acres	Value	Aver- age	Acres	Value	Aver- age	Acres	Value	Aver- age	Acres	Value	Aver- age
Albany	5,848	\$ 118,215.00	\$20.22	61,837	\$1,011,680.00	\$16.88	667	\$ 3,452.00	\$ 5.19	1,098,046	\$ 1,937,187.00	\$1.89
Big Horn	76,660	2,585,067.00	33.07	69,344	1,217,476.00	17.55	Meado w Lands			250,879	1,320,327.00	5.15
Carbon	16,302	433,925.00	26.62	20,214	237,377.00	11.75	36,224	822,789.00	14.70	1,261,823	1,991,508.00	1.58
Converse	10,615	543,025.00	51.15	5,860	201,680.00	34.24	12,574	213,850.00	16.61	294,906	1,564,262.00	6.10
Crook	No clas- sification in ade by			Assessor								
Fremont	21,524	932,585.00	43.32	43,301	682,816.00	15.76				175,415	790,244.00	4.56
Johnson	23,672	774,086.00	27.00	17,239	224,256.00	13.00	831	7,084.00	8.40	193,587	772,340.00	3.99
Laramie	100,919	1,892,873.00	18.75	43,971	564,918.00	12.85	60,696	407,463.00	6.71	862,929	3,329,777.00	3.78
Natrona	7,165	294,610.00	36.43	3,061	56,335.00	18.28	106	1,800.00	17.14	124,720	617,773.00	4.95
Sheridan	44,617	2,238,512.00	50.18	12,333	387,400.00	27.28	15,027	371,186.00	24.68	192,714	1,016,772.00	5.27
Sweetwater	13,617	683,283.00	6.47	5,497	23,246.00	4.26				1,743,328	1,296,572.00	.74
Uinta	No clas- sification in ade by			Assessor								
Weston	1,068	52,900.00	50.00	1,396	34,900.00	25.00	12,969	104,112.00	8.01	142,519	570,276.00	4.00
Totals	327,010	\$9,893,931.00	\$30.16	284,068	\$4,562,094.00	\$16.16	139,413	\$1,641,735.00	\$11.77	6,804,413	\$15,158,068.00	\$2.40

FIRST BIENNIAL REPORT

COUNTY	CLASS 5 COAL LANDS			CLASS 6 TIMBER LANDS			CLASS 7 MINERAL LANDS		
	Acres	Value	Average	Acres	Value	Average	Acres	Value	Average
Albany	80	\$ 400.00	\$ 5.00	1 837	\$ 11,915.00	\$6.50	5,229	\$ 48,725.00	\$ 9.19
Big Horn	10,323	194,230.00	18.81	1,805	9,025.00	5.00	1,661.5	31,190.00	18.71
Carbon	28,048	411,873.00	14.66	26,665	86,637.00	3.25	12,180	95,729.00	7.86
Converse	4,680	68,320.00	14.60	797	3,950.00	5.00			
Crook	No clas	sification made	by Assessor						
Fremont	1,040	17,600.00	17.00						
Johnson	280	2,800.00	10.00				2,161	181,596.00	84.03
Laramie									
Latrona	11,672	311,808.00	26.71						
Sheridan	8,422	125,542.00	14.90	5,044	14,650.00	2.94	2,127	89,653.00	42.15
Sweetwater	No clas	sification made	by Assessor				5,146	57,067.00	11.06
Uinta	1,424	28,480.00	20.00						
Weston							13,740	105,880.00	7.63
Totals	65,969	\$1,160,553.00	\$17.60	36,138	\$126,217.00	\$3.49	42,314.5	\$609,829.00	\$14.41

APPENDIX C.

SHOWING THE LEVY, AMOUNT OF TAX AND THE
PURPOSE FOR WHICH LEVIED IN EACH COUNTY
OF THE STATE FOR THE YEARS 1908, 1909,
1910, ALSO SPECIAL SCHOOL TAXES
LEVIED IN EACH SCHOOL DIS-
TRICT IN THE STATE FOR THE
YEARS 1908, 1909, 1910.

FIRST BIENNIAL REPORT

ALBANY COUNTY.

Valuation, 1908	\$ 5,390,946.79
Valuation, 1909	13,174,175.13
Valuation, 1910	13,861,725.30

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$ 33,423.87	2.47	\$ 32,540.20	2.67	\$ 37,010.81
General county	8.8	47,440.33	4.34	57,175.92	3.65	50,595.30
General school	1.5	8,086.42	.65	8,593.21	.62	8,594.27
Library .....	.5	2,695.47	.22	2,898.32	.22	3,049.58
County bond interest .....	.5	2,695.47	.2	2,634.94	.11	1,524.78
County bond sinking .....	.3	16,172.84	1.2	15,809.01	.51	7,069.48
State deficiency .....			.13	1,712.64		
Totals	20.5	\$110,514.40	9.21	\$121,334.14	7.78	\$107,844.22

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	6.5	\$15,201.46	3.3	\$17,353.78	5.12	\$30,085.47
2			2.4	736.54	2.3	727.44
3 .....					.085	502.52
4 .....					.094	705.98
5 .....			.6	806.95	1.52	2,008.41
6 .....					.77	607.03
7						
8						
9	2.	210.74	.8	287.61	2.75	500.46
10					1.2	300.22
11	1.	134.82	.3	716.43	.34	51.06
12	2.	181.61	.07	115.72		
13						
14	2.	280.63	.027	109.31	1.27	502.90
15					8.3	503.93
16						
17	2.	433.32				
18						
19	4.	513.95	.12	259.50	3.6	821.81
20						
21						
22	5.	203.90			2.4	201.85
23					6.7	202.72
24					3.6	154.09
25						
26 .....			.145	103.09	2.8	200.85
27						
28 .....			.14	1,511.06	2.77	3,025.00
29						
30						
Totals		\$17,110.43		\$22,449.99		\$41,101.43

COMMISSIONER OF TAXATION

41

BIG HORN COUNTY.

Valuation, 1908	\$ 5,522,959.48
Valuation, 1909	13,235,064.25
Valuation, 1910	15,942,587.41

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$ 34,242.35	2.47	\$ 32,690.60	2.67	\$ 42,566.66
General county	9.6	53,020.41	5.26	69,616.44	4.475	71,342.99
General school	2.	11,045.92	.545	7,213.11	.55	8,768.41
Library .....	.5	2,761.48	.125	1,654.38	.125	1,992.82
County bond interest .....			.4	5,294.03	.35	5,579.90
County bond sinking						
Judgment			2.2	29,117.14	1.58	25,189.25
Totals	18.3	\$101,070.16	11.	\$145,585.70	9.750	\$155,440.03

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	12.	\$ 908.43	6.	\$ 1,070.25	10.	\$ 2,015.95
2						
3	12.	2,544.26	5.	2,806.53	5.	3,192.84
4			6.	771.11	9.5	1,831.07
5						
6	10.	7,801.75	7.	11,228.82	6.	11,071.65
7	5.	516.24				
8	5.	153.90				
9	2.	272.34	1.	404.15	1.	398.29
10	7.	1,442.63	5.	2,290.37	5.	531.46
11	3.	215.37	8.	534.45	3.	192.43
12	1.	346.07	1.	636.13	.5	297.46
13	5.	341.02	6.	1,117.10	4.	862.96
14						
15	10.	511.42	4.	774.36	4.	997.51
16						
17	13.	5,409.23	8.	7,453.18	12.	15,473.95
18			7.	455.01	12.5	1,350.53
19	5.	349.24	5.	629.80	10.	2,510.93
20	7.	785.03	6.	1,181.00	10.	2,625.52
21			3.	185.81		
22	6.	1,090.54	2.5	735.77	4.	1,428.94
23					4.	632.28
24	2.	139.18	1.	197.70	1.	329.33
25						
26	4.	136.61	4.	179.33	1.	55.56
27	4.	308.97	4.	617.38		
28	10.	2,006.84	5.5	3,436.80	8.	5,668.00
29					3.	654.22
30						
31			2.	276.30		
32	10.	1,174.93	5.	2,389.23	1.	644.08
33			5.	581.49		
34	10.	2,605.47	7.	3,560.96	12.	7,707.26
35						
36	7.	1,004.54	4.	1,344.53	4.	1,660.97
37	10.	1,060.20	4.	1,469.43	10.	6,406.16
38						
39			5.	1,004.59	6.	2,147.21
40	2.	259.40			1.	311.50
41	6.	1,016.21	5.	2,357.62	4.	2,248.81
42	3.	29.58				
43	10.	431.84	3.	313.31	3.	309.75
44	8.	308.04	3.	244.36	1.	92.45
45	10.	183.38	5.	212.12		
46						
47			6.	1,228.47	6.	1,554.89
48			8.	256.06	2.	146.26
49					2.	169.63
50					2.	355.77
51					8.	227.83
52						
Totals		\$33,352.66		\$51,943.56		\$73,603.04

FIRST BIENNIAL REPORT

CARBON COUNTY.

Valuation, 1908	\$ 7,278,016.30
Valuation, 1909	14,941,154.66
Valuation, 1910	15,907,231.75

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$ 45,123.70	2.47	\$ 36,904.65	2.67	\$ 42,472.31
General county	8.	58,224.13	4.28	63,948.14	4.4	69,991.82
General school	1.3	9,461.42	.69	10,309.40	.5	7,953.02
Library						
County bond interest .....	.5	3,639.01			.16	2,545.15
County bond sinking	2.	14,556.03	1.96	29,284.66	.76	12,089.50
Judgment .....			.1	1,494.11		
State deficiency .....					.3	4,772.17
Totals	18.	\$131,004.29	9.5	\$141,940.96	8.79	\$139,324.57

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	1.	\$ 410.72				
2						
3	9.5	14,508.87	4.	\$15,150.92	2.64	\$11,525.74
4	5.	1,187.04	4.95	1,395.38	5.6	1,647.56
5					2.75	717.60
6	1.	299.70				
7	2.5	1,615.18			.8	1,517.73
8					.35	41.90
9	6.	2,248.67	6.2	4,995.76	2.78	2,298.18
10	1.25	125.59	.25	51.92	.5	111.76
11						
12						
13	1.	109.95			.3	350.15
14	1.5	396.57	.7	525.49		
15					10.	2,228.71
16			2.5	307.54	.3	39.10
17	1.5	152.43			.5	110.25
18	3.5	1,547.24	1.6	1,206.91	2.1	1,236.76
19						
20	5.	206.08			1.8	206.48
21						
22					.35	71.46
23			.6	20.10		
24	1.	145.62	1.54	300.36	.4	108.90
25						
26						
27			2.5	528.07	2.5	502.49
28	5.	1,322.73	3.75	648.39	10.	630.23
29					1.1	106.03
30					.4	114.37
31						
32					1.	266.23
Totals		\$24,268.39		\$25,130.84		\$23,828.63

CONVERSE COUNTY.

Valuation, 1908 \$ 5,390,946.79
 Valuation, 1909 13,174,175.13
 Valuation, 1910 12,629,918.99

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$ 23,787.15	2.47	\$ 32,163.80	2.67	\$ 33,721.88
General county	10.	38,366.37	3.16	41,148.72	3.5	44,204.72
General school	1.	3,836.64	.3	3,906.52	.3	3,788.98
Library .....			.1	1,302.17	.1	1,262.99
County bond interest.....	1.5	5,754.96	.1	1,302.17	.1	1,262.99
County bond sinking.....	.6	1,918.32	.24	3,125.22	.1	1,262.99
Totals.....	19.2	\$73,663.44	6.37	\$82,948.60	6.77	\$85,504.55

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	10.	\$ 3,226.03	3.33	\$ 3,900.63	6.6	\$ 8,941.04
2	8.	4,318.42	3.	5,735.86	6.8	11,086.19
3	6.	611.27	2.	585.35	1.5	520.55
4	10.	940.81	4.05	922.33	4.	1,003.82
5	4.5	754.44	1.	558.79	2.1	887.04
6	3.5	161.71	1.	104.03	1.5	211.63
7	5.	653.87	2.	868.12	4.5	2,121.18
8					5.	290.75
9	2.	102.30	.08	22.10	1.5	237.82
10	2.5	451.61	1.06	488.20	1.	421.51
11	2.	110.58	1.05	310.75	1.70	512.35
12	4.	261.98			2.	246.37
13						
14	1.	153.10	.25	116.07	.2	107.41
15	4.	1,288.14	1.5	1,422.22	2.	1,775.44
16						
17	10.5	10,563.12	3.33	12,565.19	4.2	15,158.70
18					1.5	111.55
19	5.	961.14	1.4	982.84	2.5	1,878.58
20	10.	172.23	3.5	220.85	3.7	248.08
21	2.	120.33	.75	205.60	.7	182.49
22	3.	268.33	1.25	301.66	2.9	722.39
23			1.25	228.09	3.	257.91
24	9.	144.29			4.	255.98
25	4.	245.66	1.25	243.70	1.8	204.67
Totals.....		\$25,509.66		\$29,782.38		\$47,304.05

FIRST BIENNIAL REPORT

CROOK COUNTY.

Valuation, 1908	\$3,200,699.47
Valuation, 1909	7,626,801.40
Valuation, 1910	8,315,443.45

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$19,844.34	2.47	\$18,838.20	2.67	\$22,202.23
General county	10.	32,006.99	4.6	35,083.29	4.6	38,251.04
General school	1.	3,200.70	.4	3,050.72	.85	2,910.40
Library						
County bond interest.....	1.	3,200.70	1.	7,626.80	.2	1,663.09
County bond sinking.....	2.	6,401.40				
Judgment						
Totals.....	20.2	\$64,654.13	8.47	\$64,599.01	7.82	\$85,026.76

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	10.	\$ 2,053.20	5.	\$ 2,146.00	6.5	\$ 2,936.67
2	10.	6,621.30	6.	8,453.24	6.5	10,126.54
3	8.	387.48	2.	162.75	5.	487.71
4						
5	5.	236.38	8.	649.19	2.5	209.30
6						
7			2.5	83.31		
8	3.	233.00	3.5	504.05		
9	3.	1,190.05	1.5	1,565.83	4.5	5,251.78
10	6.	4,712.03	2.5	4,391.35	4.	8,319.96
11	10.	3,583.62	5.	5,394.82	6.	6,784.14
12						
13						
14						
15	9.	2,124.40	2.5	1,662.03	2.5	1,578.85
16	10.	1,490.42	6.5	2,839.46	8.	3,558.17
17			5.	687.96	5.	749.85
Totals.....		\$22,621.88		\$28,569.99		\$40,002.97

FREMONT COUNTY.

Valuation, 1908	\$ 4,408,866.09
Valuation, 1909	11,785,959.10
Valuation, 1910	11,636,790.57

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$27,334.97	2.47	\$29,111.30	2.67	\$31,067.56
General county	9.5	41,984.23	3.9	45,965.24	4.56	53,059.20
General school	1.5	6,613.30	.5	5,892.98	.43	5,003.39
Library .....	.5	2,204.43	.2	2,357.19	.13	1,512.66
County bond interest.....	1.	4,408.86	.3	3,535.79		
County bond sinking.....						
Totals.....	18.7	\$82,445.79	7.57	\$86,862.50	7.79	\$90,642.80

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	10.5	\$ 8,773.69	3.	\$ 6,657.57	7.2	\$16,092.43
2 .....			.5	68.36	1.	121.90
3	3.	75.12				
4	7.	144.61	4.5	181.48	5.15	275.00
5 .....					.2	25.19
6						
7					1.5	170.05
8						
9 .....					.7	332.01
10	2.	182.20	3.	214.02	1.6	206.25
11			1.5	873.24		
12	5.	509.49			5.5	1,228.19
13	1.	153.98			2.3	801.20
14	8.	1,011.90	1.5	386.98		
15					1.	201.30
16	9.5	5,206.59	4.5	5,707.73	7.	9,108.14
17	5.	205.06	2.3	284.88	2.2	309.96
18	6.	358.59			4.1	599.63
19			2.2	312.18	1.6	302.94
20	10.	3,297.21			1.	1,044.44
21					1.	405.60
22						
23	5.	250.68	1.6	207.45	3.2	356.38
24	5.5	2,600.23	3.3	3,455.18	4.05	4,320.97
25	10.	2,208.26	4.9	4,056.88	7.2	6,945.99
26						
27	6.5	659.02	2.4	949.10	4.3	1,834.30
28						
29	10.	698.56	1.5	161.03	7.5	776.83
30			10.	91.05	9.	202.51
31	5.	17.28	.7	58.81	3.2	101.30
32					2.	324.34
33			10.	445.99	2.	106.60
Totals.....		\$26,413.07		\$24,106.93		\$46,199.46

JOHNSON COUNTY.

Valuation, 1908\$2,748,879.50
 Valuation, 1909 6,706,758.15
 Valuation, 1910 6,441,267.00

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$17,043.05	2.47	\$16,563.20	2.67	\$17,198.18
General county	7.	19,242.10	3.5	23,470.15	4.16	26,785.67
General school	2.	5,497.70	.59	3,956.40	.63	4,058.00
Library .....			.2	1,341.15	.23	1,451.49
County bond interest	2.5	6,872.20	1.11	7,443.39		
County bond sinking						
Totals	17.7	\$48,655.17	7.87	\$52,774.29	7.69	\$49,533.34

1910 levy exceeds limit by \$690.69.

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	3.3	\$ 301.68	3.2	\$ 843.57	5.1	\$ 1,258.15
2	7.6	9,027.91	2.6	7,816.53	2.81	7,909.06
3	1.1	81.10	.47	102.15		
4 .....	.6	191.79			.28	204.12
5						
6						
7	3.5	252.62	.83	151.06	.31	50.06
8						
9						
10	10.	722.39	3.2	516.79		
11	2.	372.39	.73	309.96		
12						
13	2.7	568.94	1.52	161.46	1.5	163.15
14			4.1	451.55	5.7	482.64
15						
16						
17			1.1	543.53	.65	304.56
High school	2.	4,110.14	.89	4,560.61	1.48	9,533.08
Totals		\$15,779.79		\$15,466.23		\$19,904.82

COMMISSIONER OF TAXATION

47

LARAMIE COUNTY.

Valuation, 1908	\$ 9,592,178.65
Valuation, 1909	32,632,955.01
Valuation, 1910	30,858,090.56

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$ 59,471.51	2.47	\$ 80,603.40	2.67	\$ 82,391.10
General county	9.	86,329.61	2.75	86,740.63	2.95	91,031.38
General school	2.	19,184.36	.5	16,316.48	.5	15,429.04
Library .....	.5	4,796.09	.125	4,079.12	.125	3,857.26
County bond interest.....	2.	19,184.36	.425	13,869.01	.5	15,429.04
County bond sinking.....	2.	19,184.36	.5	16,316.48	.5	15,429.04
Totals.....	21.7	\$208,150.29	6.77	\$220,925.12	7.245	\$223,566.86

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	11.5	\$38,257.30	4.23	\$ 50,344.73	3.26	\$ 42,209.90
2	6.	4,815.32	.31	802.70	3.8	8,631.90
3	5.5	5,945.94	5.3	20,049.58	10.	33,910.50
4	3.3	2,027.52	1.8	3,050.24	1.5	2,587.76
5	9.	2,252.47	5.6	3,623.62	4.5	3,055.71
6 .....	.....	.....	.6	300.99	2.5	1,209.45
7	5.	2,201.67	2.3	2,990.28	2.5	2,991.74
8	4.	1,965.87	2.3	2,953.20	4.5	3,017.71
9	11.	10,512.17	4.8	18,346.19	4.9	15,050.31
10	10.	3,918.21	5.3	8,131.49	6.1	8,025.77
11	10.	3,174.71	7.9	9,155.61	6.8	6,910.52
12	11.5	7,850.09	6.	7,228.88	5.1	2,834.42
13 .....	.....	.....	.....	.....	3.4	606.37
14 .....	.....	.....	.....	.....	7.3	2,312.14
15 .....	.....	.....	.....	.....	7.5	5,486.05
Totals .....	.....	\$82,871.27	.....	\$127,017.51	.....	\$138,840.25

NATRONA COUNTY.

Valuation, 1908	\$3,243,316.22
Valuation, 1909	8,022,636.23
Valuation, 1910	7,934,468.74

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$20,108.56	2.47	\$19,816.03	2.67	\$21,185.03
General county	10.	32,433.16	4.5	36,101.86	4.5	35,705.11
General school	2.	6,486.63	.8	6,418.11	.8	6,347.57
Library .....	.3	973.00	.125	1,002.82	.125	991.81
County bond interest.....	1.	3,243.32	.8	2,406.79	.25	1,968.62
County bond sinking.....						
Totals.....	19.5	\$63,244.67	8.195	\$65,745.61	6.345	\$66,213.14

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	5.	\$ 388.37			.5	\$ 66.86
2	9.	9,158.11	2.8	\$ 6,822.07	7.5	17,770.87*
3					2.	788.36*
4					2.	468.84*
5						
6			1.	100.00		
7						
8						
9					2.	2,336.00*
10						
11					2.	685.60*
12			1.	211.95	3.	729.36*
13						
14						
15						
16	5.	676.42			1.	662.70*
17						
18			1.	1,156.53	1.	800.63
19					1.	1.18
High school			1.	5,331.67		
Totals.....		\$10,222.90		\$13,624.22		\$24,299.40

*High school.

COMMISSIONER OF TAXATION

49

SHERIDAN COUNTY.

Valuation, 1908	\$ 5,653,620.95
Valuation, 1909	19,601,833.60
Valuation, 1910	18,465,473.83

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$ 35,062.45	2.47	\$ 48,416.51	2.67	\$ 49,302.82
General county	9.5	53,709.40	3.	58,905.50	3.5	64,629.16
General school .....	.875	4,946.92	.27	5,292.50	.3	5,539.64
Library .....	.5	2,826.81	.15	2,940.28	.15	2,769.82
County bond interest.....	.875	4,946.92	.3125	6,125.57	.125	2,308.18
County bond sinking						
Totals.....	17.95	\$101,482.50	6.2025	\$121,560.36	6.745	\$124,549.62

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	7.5	\$ 1,638.77	2.5	\$ 1,706.48		
2	4.	282.11	1.6	454.48	4.	\$ 947.52
3						
4	5.	57.52	3.	162.30	3.	136.53
5	7.5	815.32	2.5	961.07	1.	355.41
6	1.	63.62	1.	153.18	2.	300.54
7	12.	25,297.33	3.1	31,185.62	7.18	55,741.30
8	3.25	456.42	1.2	532.50	1.2	523.24
9						
10	5.	278.25	2.25	502.39		
11	3.	443.64	2.	1,063.73	2.2	1,009.98
12						
13	5.	257.39	4.	457.32	2.	294.22
14	3.	229.01	2.	517.52	3.	663.03
15	3.	85.65	3.	260.00	2.	208.29
16	3.	99.25	2.	257.46		
17	2.	203.18	1.	434.39	1.	306.75
18	6.	1,517.97	4.25	3,514.56	6.	6,547.71
19			1.	193.83		
20	5.	454.82	.6	164.45		
21	10.	2,047.40	5.	3,243.00	3.	2,021.73
22	5.	1,222.13	1.	868.88	.5	339.40
23	5.	729.90			1.	340.03
24	1.	178.66	5.1	2,307.63		
25			5.	108.50		
26	5.	465.77	1.7	718.44	3.3	1,103.85
27	5.	127.21	1.8	126.10	2.	88.20
28	11.	4,055.29	.5	256.56	5.5	2,890.03
29	2.5	100.09			3.	283.20
30	2.	79.09			1.	90.57
31	10.	2,453.64				
32	5.	1,317.66	3.	1,908.02		
33	1.	45.54	2.0	1,312.13	1.	442.32
34					4.	757.29
Totals.....		\$45,000.66		\$52,770.51		\$74,861.14

FIRST BIENNIAL REPORT

SWEETWATER COUNTY.

Valuation, 1908	\$ 6,790,923.02
Valuation, 1909	18,930,642.18
Valuation, 1910	20,121,026.32

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$ 42,103.73	2.47	\$ 46,758.08	2.67	\$ 53,723.14
General county	7.	47,536.46	3.26	61,713.89	3.1	62,375.18
General school	3.	20,372.77	1.3	24,609.83	1.27	25,563.70
Library .....	.4	2,716.37	.13	2,460.98	.1	2,012.10
County bond interest.....	.2	1,358.18	.....	.....	.....	.....
County bond sinking.....	1.4	9,507.29	.84	15,901.74	.....	.....
Totals.....	18.2	\$123,594.90	8.00	\$151,445.12	7.14	\$143,664.12

SCHOOL DISTRICTS.

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1 .....	.....	.....	.....	.....	.....	.....
2 .....	.5	\$ 320.28	.5	\$ 792.30	2.6	\$ 4,321.47
3 .....	.....	.....	.....	.....	.....	.....
4 .....	.....	.....	.5	1,787.85	.4	1,760.08
5 .....	.....	.....	.....	.....	.....	.....
6	1.	345.65	.2	223.45	.....	.....
7 .....	.....	.....	.....	.....	.....	.....
8 .....	.....	.....	.....	.....	.....	.....
9 .....	.....	.....	.....	.....	.....	.....
10 .....	.....	.....	.....	.....	.....	.....
11 .....	.....	.....	.....	.....	.....	.....
12 .....	.....	.....	.....	.....	.....	.....
13 .....	.....	.....	.....	.....	.....	.....
14 .....	.....	.....	.....	.....	.....	.....
15	1.5	302.11	.4	274.70	.36	322.79
16	1.8	365.08	1.1	355.35	3.	1,132.46
17 .....	.....	.....	6.	2,042.68	2.8	1,599.51
18	3.1	1,510.00	1.6	2,070.54	.....	.....
19	10.	1,588.95	2.2	992.96	3.6	1,554.09
20 .....	.....	.....	.....	.....	.....	.....
21 .....	.....	.....	3.	1,085.12	.8	302.70
Totals.....	.....	\$4,432.07	.....	\$9,624.95	.....	\$10,998.70

COMMISSIONER OF TAXATION

51

UINTA COUNTY.

Valuation, 1908	\$ 7,345,171.39
Valuation, 1909	20,359,864.59
Valuation, 1910	20,311,404.33

PURPOSE	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$ 45,540.00	2.47	\$ 50,288.87	2.67	\$ 54,231.45
General county	9.375	68,860.98	3.875	78,894.48	3.71	75,355.31
General school	1.5	11,017.76	.5	10,179.93	.50	10,155.70
Library .....	.375	2,754.44	.125	2,544.98	.125	2,538.93
County bond interest.....	1.	7,345.17	.25	5,069.96	.25	5,077.85
County bond sinking.....	1.	7,345.17	.375	7,634.94	.375	7,616.77
State deficiency .....					.3	6,068.42
Totals.....	19.45	\$142,963.58	7.595	\$154,633.16	7.93	\$161,099.43

SCHOOL DISTRICTS

DISTRICT NO.	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	8.5	\$ 7,862.67	5.5	\$13,993.87	7.	\$18,285.26
2	6.5	1,567.38	2.	1,038.78	2.1	1,070.26
3	6.	1,151.40	2.5	1,761.11	4.	2,627.69
4	9.	4,895.11	2.5	5,479.75	2.25	5,105.92
5	2.	676.59	1.	858.42	1.1	1,065.23
6	3.5	2,774.48	1.575	4,686.76	1.	2,831.64
7	3.	130.24				
8						
9	6.5	3,910.13	4.875	5,626.20	4.25	6,160.17
10	10.	8,468.31	3.	5,967.68	7.85	14,652.42
11					5.5	952.44
12	3.	2,636.78	.75	1,912.11	.875	1,900.95
13					1.	155.42
14			4.	464.20		
15			4.5	414.54	5.	491.85
16			4.	284.19		
17	10.	1,123.09	3.	820.52	3.	799.64
18						
19			1.75	3,237.23	2.25	6,236.75
20						
21					1.	111.17
22	5.	318.49	6.	981.08	3.25	538.21
23						
24			4.5	1,199.40	1.	276.35
25	5.	268.25			4.1	655.48
26	3.	265.64			1.5	485.21
27					10.35	1,557.59
28					10.	167.84
29						
30						
35						
Totals.....		\$36,033.55		\$38,755.64		\$66,047.49

WESTON COUNTY.

Valuation, 1908	\$2,567,834.80
Valuation, 1909	6,118,633.46
Valuation, 1910	6,136,509.06

PURPOSE	Levy 1906	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
State tax	6.2	\$15,920.56	2.47	\$15,113.03	2.67	\$16,384.48
General county	10.	25,678.35	4.63	28,329.27	5.07	31,112.10
General school .....	.3	770.35	.1	611.86	.1	613.66
Library						
County bond interest.....	.25	641.96	.75	4,588.97	.125	797.06
County bond sinking.....	1.5	3,851.75	.5	3,069.31	.25	1,534.13
Totals.....	18.25	\$46,862.99	8.45	\$51,702.44	8.215	\$50,411.42

SCHOOL DISTRICTS

DISTRICT NO.	Levy 1906	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
1	6.25	\$13,850.95	2.25	\$11,725.37	4.575	\$23,460.22
2	5.	1,126.83	2.	1,292.85	4.25	2,940.14
3	5.	847.56	2.	521.86	5.	1,583.97
Totals.....		\$15,825.34		\$13,540.08		\$27,984.33

APPENDIX D.

SHOWING THE AMOUNT OF STATE AND COUNTY
TAXES ASSESSED AGAINST EACH CLASS OF
PROPERTY IN EVERY COUNTY IN THE
STATE FOR THE YEARS 1908, 1909, 1910.

RAILROAD COMPANY STATE AND COUNTY TAXES.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 25,993.84	9.21	\$ 41,445.92	7.78	\$ 35,594.28
Big Horn	18.3	12,803.70	11.	31,760.85	9.75	28,155.56
Carbon	18.	22,702.25	9.5	41,961.50	8.79	36,825.43
Converse	19.2	13,784.03	6.37	15,449.80	6.77	16,464.64
Crook	20.2	9,750.37	8.47	17,046.30	7.82	15,738.14
Fremont	18.7	8,623.84	7.37	11,482.46	7.79	12,136.82
Johnson	17.7	.....	7.87	.....	7.69	.....
Laramie	21.7	53,191.82	6.77	59,529.70	7.245	64,152.01
Natrona	19.5	9,807.78	8.195	13,924.94	8.345	14,159.80
Sheridan	17.95	11,338.34	6.2025	16,424.06	6.745	17,880.59
Sweetwater	18.2	42,278.75	8.	64,683.00	7.14	87,732.26
Uinta	19.45	42,525.10	7.959	56,572.58	7.93	58,956.06
Weston	18.25	8,181.66	8.45	15,980.51	8.215	16,438.86
Totals.....	.....	\$260,981.48	.....	\$386,164.62	.....	\$375,114.45

STATE AND COUNTY TAXES ON TELEPHONE AND TELEGRAPH COMPANIES.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 1,154.28	9.21	\$ 649.61	7.78	\$ 641.74
Big Horn	18.3	1,038.09	11.	955.48	9.75	835.00
Carbon	18.	1,313.87	9.5	763.97	8.79	851.46
Converse	19.2	683.05	6.37	326.27	6.77	354.59
Crook	20.2	278.51	8.47	149.38	7.82	146.60
Fremont	18.7	598.11	7.37	279.99	7.79	382.66
Johnson	17.7	289.27	7.87	119.52	7.69	138.24
Laramie	21.7	1,975.49	6.77	914.06	7.245	1,113.31
Natrona	19.5	511.42	8.195	335.14	8.345	353.03
Sheridan	17.95	560.57	6.2025	285.24	6.745	331.19
Sweetwater	18.2	1,861.44	8.	926.86	7.14	1,035.45
Uinta	19.45	1,528.82	7.959	788.76	7.93	887.70
Weston	18.25	203.54	8.45	144.15	8.215	160.54
Totals.....	.....	\$11,996.45	.....	\$6,578.38	.....	\$7,181.51

STATE AND COUNTY TAXES—CAR COMPANIES.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$1,104.55	9.21	\$1,323.17	7.78	\$1,067.06
Big Horn	18.3	.....	11.	.....	9.75	.....
Carbon	18.	1,009.79	9.5	1,437.38	8.79	1,257.98
Converse	19.2	5.65	6.37	4.98	6.77	5.61
Crook	20.2	257.80	8.47	292.23	7.82	244.98
Fremont	18.7	1.73	7.37	1.86	7.79	2.02
Johnson	17.7	.....	7.87	.....	7.69	.....
Laramie	21.7	1,054.89	6.77	951.77	7.245	949.69
Natrona	19.5	2.34	8.195	2.65	8.345	2.80
Sheridan	17.95	290.02	6.2025	252.85	6.745	255.64
Sweetwater	18.2	1,777.17	8.	2,210.11	7.14	1,874.13
Uinta	19.45	1,013.66	7.959	1,060.81	7.93	1,119.67
Weston	18.25	206.42	8.45	238.94	8.215	217.00
Totals.....	.....	\$6,723.02	.....	\$7,796.75	.....	\$6,986.68

LANDS AND IMPROVEMENTS ON LANDS—STATE AND COUNTY TAXES.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 29,088.95	9.21	\$ 30,947.92	7.78	\$ 27,598.57
Big Horn	18.3	22,811.22	11.	40,689.58	9.75	58,113.55
Carbon	18.	26,878.98	9.5	37,398.69	8.79	37,194.21
Converse	19.2	11,314.00	6.37	18,880.55	6.77	20,056.87
Crook	20.2	19,129.71	8.47	19,036.92	7.82	21,185.40
Fremont	18.7	17,596.74	7.37	24,071.13	7.79	24,700.00
Johnson	17.7	14,601.42	7.87	18,330.62	7.69	15,592.27
Laramie	21.7	47,192.91	6.77	57,592.58	7.245	50,355.97
Natrona	19.5	7,670.96	8.195	8,194.27	8.345	9,950.18
Sheridan	17.95	25,578.29	6.2025	37,194.25	6.745	35,319.73
Sweetwater	18.2	11,280.36	8.	12,602.13	7.14	19,704.88
Uinta	19.45	24,888.25	7.595	35,179.25	7.93	36,770.06
Weston	18.25	8,485.14	8.45	5,617.21	8.215	9,042.30
Totals		\$266,516.93		\$345,735.10		\$365,583.99

STATE AND COUNTY TAXES ON TOWN LOTS AND IMPROVEMENTS.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 23,774.26	9.21	\$ 19,713.92	7.78	\$ 19,847.28
Big Horn	18.3	14,535.40	11.	12,887.72	9.75	14,709.78
Carbon	18.	21,041.85	9.5	17,174.46	8.79	15,888.72
Converse	19.2	7,551.84	6.37	7,128.71	6.77	8,730.20
Crook	20.2	2,832.72	8.47	2,681.84	7.82	2,635.07
Fremont	18.7	16,307.28	7.37	16,926.61	7.79	18,060.22
Johnson	17.7	5,578.50	7.87	6,156.70	7.69	6,356.80
Laramie	21.7	46,429.95	6.77	44,150.65	7.245	53,333.94
Natrona	19.5	7,759.89	8.195	8,101.74	8.345	9,201.95
Sheridan	17.95	23,711.16	6.2025	34,363.64	6.745	34,208.03
Sweetwater	18.2	11,599.30	8.	8,501.57	7.14	8,705.15
Uinta	19.45	15,671.00	7.595	12,001.06	7.93	11,837.87
Weston	18.25	2,656.01	8.45	2,414.80	8.215	2,723.35
Totals		\$199,448.80		\$192,203.42		\$206,737.36

STATE AND COUNTY TAXES PAID ON CATTLE.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 8,979.72	9.21	\$ 6,675.69	7.78	\$ 4,913.24
Big Horn	18.3	15,443.33	11.	17,043.30	9.75	13,503.69
Carbon	18.	9,220.32	9.5	8,625.22	8.79	7,780.66
Converse	19.2	14,325.89	6.37	14,238.80	6.77	12,304.66
Crook	20.2	13,640.63	8.47	9,784.58	7.82	10,594.02
Fremont	18.7	7,406.61	7.37	5,484.72	7.79	5,925.18
Johnson	17.7	8,812.02	7.87	7,332.59	7.69	7,357.65
Laramie	21.7	25,492.18	6.77	17,252.63	7.245	12,304.65
Natrona	19.5	5,203.05	8.195	4,251.52	8.345	3,556.39
Sheridan	17.95	8,706.97	6.2025	6,045.44	6.745	6,279.42
Sweetwater	18.2	789.57	8.	1,421.30	7.14	722.50
Uinta	19.45	11,049.80	7.595	10,229.93	7.93	10,603.28
Weston	18.25	7,648.90	8.45	7,248.93	8.215	6,072.50
Totals		\$136,717.99		\$115,643.70		\$101,917.84

STATE AND COUNTY TAXES ON SHEEP.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 5,506.71	9.21	\$ 5,492.50	7.78	\$ 4,302.07
Big Horn	18.3	12,331.76	11.	16,160.44	9.75	15,416.08
Carbon	18.	25,609.37	9.5	12,215.49	8.79	11,567.08
Converse	19.2	17,424.91	6.37	15,328.35	6.77	15,265.31
Crook	20.2	8,604.63	8.47	6,768.13	7.82	5,679.71
Fremont	18.7	15,200.89	7.37	13,351.31	7.79	13,693.16
Johnson	17.7	11,103.45	7.87	11,619.23	7.69	11,654.69
Laramie	21.7	6,149.21	6.77	5,980.50	7.245	5,016.43
Natrona	19.5	23,524.58	8.195	23,344.88	8.345	20,810.78
Sheridan	17.95	5,296.21	6.2025	3,311.63	6.745	3,901.83
Sweetwater	18.2	11,340.75	8.	28,756.50	7.14	24,792.54
Uinta	19.45	14,098.93	7.595	20,195.51	7.93	16,520.88
Weston	18.25	10,548.60	8.45	11,385.06	8.215	7,638.04
Totals.....		\$166,830.00		\$172,807.53		\$156,764.60

STATE AND COUNTY TAXES ON HORSES.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 3,398.80	9.21	\$ 2,864.40	7.78	\$ 2,268.53
Big Horn	18.3	7,302.38	11.	7,484.08	9.75	6,944.63
Carbon	18.	3,220.56	9.5	2,524.29	8.79	2,901.27
Converse	19.2	3,473.81	6.37	3,316.61	6.77	3,567.42
Crook	20.2	5,417.30	8.47	4,232.65	7.82	4,380.22
Fremont	18.7	3,534.58	7.37	3,237.71	7.79	3,564.39
Johnson	17.7	3,134.76	7.87	2,612.76	7.69	2,698.27
Laramie	21.7	7,058.32	6.77	4,511.83	7.245	4,379.49
Natrona	19.5	2,164.40	8.195	1,748.40	8.345	1,830.18
Sheridan	17.95	4,165.48	6.2025	2,763.99	6.745	3,196.03
Sweetwater	18.2	882.35	8.	870.88	7.14	907.99
Uinta	19.45	4,375.59	7.595	3,714.59	7.93	3,875.11
Weston	18.25	2,530.73	8.45	2,450.42	8.215	2,528.06
Totals.....		\$50,659.06		\$42,332.61		\$43,041.61

STATE AND COUNTY TAXES ON MULES AND ASSES.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 89.48	9.21	\$ 65.16	7.78	\$ 87.10
Big Horn	18.3	95.43	11.	105.21	9.75	121.78
Carbon	18.	57.78	9.5	52.39	8.79	52.34
Converse	19.2	90.62	6.37	75.64	6.77	77.41
Crook	20.2	230.79	8.47	70.30	7.82	67.25
Fremont	18.7	48.15	7.37	62.68	7.79	64.85
Johnson	17.7	41.15	7.87	27.74	7.69	52.71
Laramie	21.7	330.49	6.77	334.28	7.245	254.95
Natrona	19.5	18.73	8.195	21.39	8.345	38.76
Sheridan	17.95	116.41	6.2025	77.07	6.745	94.30
Sweetwater	18.2	70.07	8.	54.24	7.14	78.79
Uinta	19.45	83.83	7.595	62.54	7.93	82.27
Weston	18.25	26.28	8.45	20.07	8.215	36.31
Totals.....		\$1,299.21		\$1,028.71		\$1,108.82

STATE AND COUNTY TAXES ON SWINE.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 38.75	9.21	\$ 18.35	7.78	\$ 13.39
Big Horn	18.3	182.09	11.	145.80	9.75	180.23
Carbon	18.	28.71	9.5	20.47	8.79	19.29
Converse	19.2	15.84	6.37	13.81	6.77	20.41
Crook	20.2	92.61	8.47	31.27	7.82	49.08
Fremont	18.7	25.62	7.37	18.61	7.79	13.73
Johnson	17.7	66.02	7.87	60.22	7.69	43.96
Laramie	21.7	146.80	6.77	180.22	7.245	92.06
Natrona	19.5	17.16	8.195	21.50	8.345	13.17
Sheridan	17.95	153.11	6.2025	95.23	6.745	99.74
Sweetwater	18.2	.91	8.	1.52	7.14	.....
Uinta	19.45	34.62	7.595	29.05	7.93	82.27
Weston	18.25	51.37	8.45	14.55	8.215	17.28
Totals.....	.....	\$853.61	.....	\$650.60	.....	\$645.20

STATE AND COUNTY TAXES ON DOGS.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 4.10	9.21	\$ 2.16	7.78	\$ 2.53
Big Horn	18.3	10.92	11.	.66	9.75	7.52
Carbon	18.	.....	9.5	9.44	8.79	5.14
Converse	19.2	7.97	6.37	1.85	6.77	1.96
Crook	20.2	.....	8.47	.01	7.82	.86
Fremont	18.7	5.91	7.37	4.92	7.79	2.28
Johnson	17.7	4.78	7.87	2.95	7.69	2.96
Laramie	21.7	3.26	6.77	11.77	7.245	4.96
Natrona	19.5	2.63	8.195	.41	8.345	11.22
Sheridan	17.95	1.53	6.2025	1.85	6.745	3.37
Sweetwater	18.2	1.71	8.	1.14	7.14	1.16
Uinta	19.45	3.81	7.595	6.09	7.93	8.96
Weston	18.25	.....	8.45	2.92	8.215	.83
Totals.....	.....	\$46.62	.....	\$46.17	.....	\$53.77

STATE AND COUNTY TAXES PAID ON CARRIAGES, WAGONS, VEHICLES, AUTOMOBILES, MOTORCYCLES, ETC.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 896.98	9.21	\$ 678.66	7.78	\$ 759.23
Big Horn	18.3	1,423.83	11.	1,005.28	9.75	1,111.89
Carbon	18.	1,105.20	9.5	530.58	8.79	731.20
Converse	19.2	594.81	6.37	396.78	6.77	566.97
Crook	20.2	899.06	8.47	182.74	7.82	500.32
Fremont	18.7	912.37	7.37	602.28	7.79	769.89
Johnson	17.7	572.03	7.87	420.30	7.69	424.68
Laramie	21.7	1,451.73	6.77	859.00	7.245	1,306.22
Natrona	19.5	878.18	8.195	519.67	8.345	694.25
Sheridan	17.95	531.61	6.2025	597.11	6.745	893.02
Sweetwater	18.2	382.35	8.	398.26	7.14	521.04
Uinta	19.45	1,153.09	7.595	734.17	7.93	763.42
Weston	18.25	556.44	8.45	354.56	8.215	423.08
Totals.....	.....	\$11,357.68	.....	\$7,299.39	.....	\$9,467.10

STATE AND COUNTY TAXES PAID ON FARMING UTENSILS AND MECHANICS' TOOLS.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 568.98	9.21	\$ 282.71	7.78	\$ 206.43
Big Horn	18.3	1,220.39	11.	710.11	9.75	898.33
Carbon	18.	698.92	9.5	519.39	8.79	898.01
Converse	19.2	402.72	6.37	242.72	6.77	338.79
Crook	20.2	580.55	8.47	559.93	7.82	406.56
Fremont	18.7	399.71	7.37	245.54	7.79	334.07
Johnson	17.7	291.20	7.87	198.25	7.69	232.31
Laramie	21.7	907.10	6.77	437.24	7.245	2,045.80
Natrona	19.5	192.80	8.195	360.00	8.345	249.34
Sheridan	17.95	364.78	6.2025	628.72	6.745	376.00
Sweetwater	18.2	78.02	8.	95.06	7.14	57.55
Uinta	19.45	1,128.18	7.595	619.77	7.93	623.69
Weston	18.25	182.55	8.45	587.53	8.215	217.67
Totals.....		\$7,015.90		\$5,486.97		\$6,874.55

STATE AND COUNTY TAXES PAID ON CLOCKS, WATCHES, JEWELRY, GOLD AND SILVER PLATE, ETC.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$172.91	9.21	\$116.48	7.78	\$ 67.01
Big Horn	18.3	18.36	11.	36.15	9.75	42.54
Carbon	18.	42.96	9.5	87.82	8.79	50.18
Converse	19.2	4.60	6.37	3.07	6.77	3.45
Crook	20.2	.81	8.47	1.62	7.82	.02
Fremont	18.7	33.10	7.37	69.88	7.79	47.44
Johnson	17.7	6.62	7.87	19.89	7.69	23.69
Laramie	21.7	65.99	6.77	315.90	7.245	205.98
Natrona	19.5	17.94	8.195	7.70	8.345	50.53
Sheridan	17.95	11.58	6.2025	45.23	6.745	69.87
Sweetwater	18.2	39.77	8.	15.04	7.14	16.31
Uinta	19.45	7.10	7.595	.....	7.93	.99
Weston	18.25	5.38	8.45	25.54	8.215	17.00
Totals.....		\$427.11		\$744.32		\$595.01

STATE AND COUNTY TAXES PAID ON MUSICAL INSTRUMENTS.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 605.37	9.21	\$ 347.77	7.78	\$ 227.29
Big Horn	18.3	266.17	11.	184.53	9.75	212.54
Carbon	18.	250.96	9.5	241.40	8.79	232.43
Converse	19.2	219.55	6.37	111.75	6.77	141.73
Crook	20.2	87.57	8.47	70.51	7.82	60.64
Fremont	18.7	230.20	7.37	225.93	7.79	238.03
Johnson	17.7	153.64	7.87	79.80	7.69	73.13
Laramie	21.7	332.38	6.77	588.02	7.245	473.06
Natrona	19.5	149.37	8.195	151.73	8.345	163.44
Sheridan	17.95	245.83	6.2025	383.62	6.745	410.14
Sweetwater	18.2	350.44	8.	123.08	7.14	127.70
Uinta	19.45	273.47	7.595	123.30	7.93	131.20
Weston	18.25	105.12	8.45	96.67	8.215	101.33
Totals.....		\$3,269.67		\$2,728.09		\$2,592.69

FIRST BIENNIAL REPORT

STATE AND COUNTY TAXES ON LIBRARIES.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$116.75	9.21	\$ 80.13	7.78	\$ 60.21
Big Horn	18.3	72.10	11.	71.89	9.75	72.88
Carbon	18.	11.25	9.5	38.95	8.79	68.56
Converse	19.2	25.92	6.37	9.08	6.77	18.21
Crook	20.2	3.13	8.47	2.41	7.82	2.54
Fremont	18.7	42.82	7.37	35.01	7.79	40.31
Johnson	17.7	32.30	7.87	27.15	7.69	23.53
Laramie	21.7	151.99	6.77	271.17	7.245	246.83
Natrona	19.5	52.94	8.195	25.22	8.345	34.71
Sheridan	17.95	32.94	6.2025	37.74	6.745	46.37
Sweetwater	18.2	25.94	8.	470.48	7.14	11.78
Uinta	19.45	38.22	7.595	32.47	7.93	31.92
Weston	18.25	7.30	8.45	17.24	8.215	28.79
Totals		\$613.60		\$1,118.94		\$686.64

STATE AND COUNTY TAXES ON HOUSEHOLD FURNITURE, ETC.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 157.03	9.21	\$ 227.76	7.78	\$ 239.62
Big Horn	18.3	274.87	11.	370.26	9.75	299.78
Carbon	18.	300.69	9.5	231.67	8.79	266.95
Converse	19.2	79.97	6.37	95.97	6.77	94.71
Crook	20.2	17.17	8.47	41.89	7.82	54.35
Fremont	18.7	212.71	7.37	208.76	7.79	247.92
Johnson	17.7	314.62	7.87	351.75	7.69	369.85
Laramie	21.7	520.17	6.77	891.83	7.245	730.73
Natrona	19.5	25.35	8.195	185.99	8.345	213.14
Sheridan	17.95	248.97	6.2025	512.80	6.745	405.33
Sweetwater	18.2	268.49	8.	141.08	7.14	148.16
Uinta	19.45	95.89	7.595	8.35	7.93	31.52
Weston	18.25	76.19	8.45	89.15	8.215	79.27
Totals		\$2,592.12		\$3,857.26		\$3,181.33

STATE AND COUNTY TAX ON CAPITAL EMPLOYED IN MERCHANDISE AND MANUFACTURES.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 5,942.64	9.21	\$ 4,509.58	7.78	\$ 4,427.52
Big Horn	18.3	6,514.71	11.	5,751.61	9.75	6,783.82
Carbon	18.	7,816.86	9.5	4,108.04	8.79	5,805.72
Converse	19.2	2,075.33	6.37	2,802.66	6.77	2,660.67
Crook	20.2	1,669.30	8.47	1,200.57	7.82	1,078.98
Fremont	18.7	6,530.11	7.37	5,031.48	7.79	5,410.82
Johnson	17.7	3,315.44	7.87	2,011.42	7.69	1,577.87
Laramie	21.7	11,721.30	6.77	11,177.24	7.245	9,901.76
Natrona	19.5	3,360.53	8.195	2,847.72	8.345	3,290.47
Sheridan	17.95	4,441.10	6.2025	11,379.20	6.745	9,751.42
Sweetwater	18.2	5,327.06	8.	3,267.07	7.14	6,095.19
Uinta	19.45	5,732.79	7.595	6,075.11	7.93	5,211.03
Weston	18.25	2,650.36	8.45	2,376.53	8.215	2,594.94
Totals		\$67,097.53		\$62,587.68		\$64,590.24

STATE AND COUNTY TAXES PAID ON STOCK AND SHARES IN CORPORATIONS.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 2,639.38	9.21	\$ 2,110.70	7.78	\$ 1,989.85
Big Horn	18.3	3,047.24	11.	2,438.43	9.75	2,282.65
Carbon	18.	18.90	9.5	2,027.85	8.79	3,844.28
Converse	19.2	.....	6.37	54.14	6.77	1,728.18
Crook	20.2	606.00	8.47	554.74	7.82	758.11
Fremont	18.7	915.27	7.37	1,575.00	7.79	2,067.18
Johnson	17.7	.....	7.87	1,386.42	7.60	1,624.00
Laramie	21.7	.....	6.77	368.35	7.245	3,402.83
Natrona	19.5	1,171.17	8.195	1,315.30	8.345	1,335.20
Sheridan	17.95	.....	6.2025	.....	6.745	3,852.00
Sweetwater	18.2	1,507.93	8.	4,062.40	7.14	2,686.07
Uinta	19.45	1,326.88	7.595	.....	7.93	1,226.98
Weston	18.25	.....	8.45	.....	8.215	607.48
Totals.....	.....	\$11,292.77	.....	\$15,892.83	.....	\$27,394.69

STATE AND COUNTY TAXES PAID ON MONEYS AND CREDITS, INCLUDING MORTGAGES.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 132.74	9.21	\$ 3,810.94	7.78	\$ 2,688.26
Big Horn	18.3	887.47	11.	3,083.63	9.75	2,650.82
Carbon	18.	290.70	9.5	7,640.89	8.79	4,413.83
Converse	19.2	960.00	6.37	4,158.05	6.77	3,119.33
Crook	20.2	17.27	8.47	1,530.34	7.82	1,117.07
Fremont	18.7	3,467.93	7.37	2,696.46	7.79	1,713.18
Johnson	17.7	161.96	7.87	2,398.03	7.60	1,181.88
Laramie	21.7	277.52	6.77	11,220.32	7.245	10,944.70
Natrona	19.5	477.75	8.195	415.90	8.345	698.99
Sheridan	17.95	3,542.88	6.2025	3,533.63	6.745	2,961.50
Sweetwater	18.2	12.74	8.	637.49	7.14	41.59
Uinta	19.45	21.40	7.595	*1,728.02	7.93	†
Weston	18.25	23.73	8.45	855.88	8.215	809.93
Totals.....	.....	\$10,274.09	.....	\$43,709.57	.....	\$32,235.63

*Moneys and credits, including mortgages, were not assessed by the County Assessor in Uinta County in 1909. This item was added to the roll after the State levy was fixed by the State Board of Equalization, upon the order and direction of the Commissioner of Taxation.

†Moneys and credits were not assessed by the Assessor in 1910 and were not included in the county valuation to the State Board of Equalization. The item has since been added by direction of the Commissioner of Taxation.

STATE AND COUNTY TAXES ON THE "OUTPUT OF MINES."

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	.....	9.21	.....	7.78	\$ 77.80
Big Horn	18.3	\$ 117.57	11.	\$ 145.20	9.75	1,051.97
Carbon	18.	6,758.00	9.5	3,621.26	8.79	3,628.58
Converse	19.2	313.40	6.37	101.65	6.77	80.67
Crook	20.2	27.05	8.47	10.44	7.82	.....
Fremont	18.7	69.17	7.37	.....	7.79	.....
Johnson	17.7	.....	7.87	.....	7.69	.....
Laramie	21.7	2,983.10	6.77	790.90	7.245	1,453.33
Natrona	19.5	.....	8.195	.....	8.345	.....
Sheridan	17.95	9,514.16	6.2025	3,317.13	6.745	4,067.83
Sweetwater	18.2	23,945.18	8.	16,772.01	7.14	17,963.35
Uinta	19.45	16,905.75	7.595	7,166.46	7.93	9,086.80
Weston	18.25	2,240.10	8.45	1,427.27	8.215	1,454.18
Totals.....	.....	\$62,878.48	.....	\$33,352.31	.....	\$38,894.51

STATE AND COUNTY TAXES ON PROPERTY NOT CLASSIFIED.

COUNTY	Levy 1908	Tax 1908	Levy 1909	Tax 1909	Levy 1910	Tax 1910
Albany	20.5	\$ 58.22	9.21	\$ 43.43	7.78	\$ 135.68
Big Horn	18.3	673.11	11.	4,701.35	9.75	2,045.24
Carbon	18.	2,626.74	9.5	780.48	8.79	4,041.69
Converse	19.2	309.52	6.37	219.29	6.77	23.35
Crook	20.2	511.10	8.47	360.68	7.82	317.34
Fremont	18.7	283.92	7.37	1,200.16	7.79	1,288.55
Johnson	17.7	175.95	7.87	96.21	7.69	105.47
Laramie	21.7	708.69	6.77	2,266.79	7.245	884.71
Natrona	19.5	235.70	8.195	249.82	8.345	49.99
Sheridan	17.95	2,630.57	6.2025	329.92	6.745	228.97
Sweetwater	18.2	9,714.52	8.	5,430.94	7.14	440.53
Uinta	19.45	6.81	7.595	63.29	7.93	4,306.75
Weston	18.25	479.15	8.45	454.52	8.215	202.66
Totals.....	.....	\$18,414.00	.....	\$16,178.88	.....	\$14,072.93

APPENDIX E.

SHOWING THE AMOUNT OF STATE, COUNTY,
SCHOOL DISTRICT AND THE TOTAL TAX, ALSO
THE PERCENTAGE OF EACH IN EVERY
COUNTY IN THE STATE FOR THE
YEARS 1908, 1909, 1910.

STATE, COUNTY, SCHOOL DISTRICT AND TOTAL TAX IN EACH COUNTY AND THE PERCENTAGE OF EACH FOR THE YEAR 1908.

COUNTY	State Tax, 1908	County Tax, 1908	School District Tax, 1908	Total all Taxes, 1908	State Tax, Per Cent	County Tax, Per Cent	School District Tax, Per Cent
Albany	\$ 33,423.87	\$ 77,090.53	\$ 17,110.43	\$ 127,624.83	26.2	60.40	13.4
Big Horn	34,242.35	66,827.81	33,352.66	134,422.82	25.4	49.80	24.8
Carbon	45,123.70	85,880.59	24,268.39	155,272.68	29.1	55.30	15.6
Converse	23,787.15	49,876.29	25,509.66	99,173.10	24.0	50.30	25.7
Crook	19,844.34	44,809.79	22,621.88	87,276.01	22.8	51.30	25.9
Fremont	27,334.97	55,110.82	26,413.07	108,858.86	25.1	50.60	24.3
Johnson	17,043.06	31,612.12	15,779.79	64,434.96	26.4	49.10	24.5
Laramie	59,471.51	148,678.78	82,871.27	291,021.56	20.4	51.10	28.5
Natrona	20,106.56	43,136.11	10,222.90	73,465.57	27.4	58.70	13.9
Sheridan	36,062.45	66,430.06	45,000.66	146,493.16	23.9	45.40	30.7
Sweetwater	42,103.73	81,491.07	4,432.07	128,026.87	32.8	63.70	3.5
Uinta	45,540.06	97,323.52	36,033.55	178,897.13	26.4	54.40	20.2
Weston	15,920.59	30,942.41	15,825.34	62,688.33	26.4	49.30	25.3
Totals.....	\$418,996.32	\$879,209.89	\$359,441.67	\$1,657,647.88	25.3	53.00	21.7

STATE, COUNTY, SCHOOL DISTRICT AND TOTAL TAX IN EACH COUNTY AND THE PERCENTAGE OF EACH FOR THE YEAR 1909.

COUNTY	State Tax, 1909	County Tax, 1909	School District Tax, 1909	Total all Taxes, 1909	State Tax, Per Cent	County Tax, Per Cent	School District Tax, Per Cent
Albany	\$ 32,540.20	\$ 88,793.94	\$ 22,449.99	\$ 143,784.13	22.6	61.7	15.7
Big Horn	32,690.60	112,896.10	51,943.56	197,529.26	16.5	57.1	26.4
Carbon	36,904.65	105,036.31	25,130.84	167,071.80	23.	62.	15.
Converse	32,163.80	50,784.80	29,782.38	112,730.98	28.5	45.	26.5
Crook	18,838.20	45,780.81	28,569.99	93,169.00	20.2	49.1	30.7
Fremont	29,111.30	57,751.20	24,103.93	110,969.43	26.2	52.	21.8
Johnson	10,563.20	36,211.09	15,466.23	68,240.52	24.2	53.1	22.7
Laramie	80,603.40	140,321.72	127,017.51	347,942.63	23.2	40.3	36.5
Natrona	19,816.03	45,929.58	13,624.22	79,369.83	24.9	57.9	17.2
Sheridan	48,416.51	73,163.85	52,770.51	174,350.87	27.8	42.	30.2
Sweetwater	46,758.68	104,686.44	9,624.95	161,070.07	29.	65.	6.
Uinta	50,288.87	104,344.29	48,755.64	203,388.80	24.7	51.3	24.
Weston	15,113.03	36,589.41	13,540.03	65,242.52	23.2	66.1	20.7
Totals.....	\$459,808.47	\$1,002,268.54	\$462,782.83	\$1,924,859.84	23.4	52.1	24.5

STATE, COUNTY, SCHOOL DISTRICT AND TOTAL TAX IN EACH COUNTY AND THE PERCENTAGE OF EACH FOR THE YEAR 1910.

COUNTY	State Tax 1910	County Tax, 1910	School District Tax, 1910	Total all Taxes, 1910	State Tax, Per Cent	County Tax, Per Cent	School District Tax, Per Cent
Albany	\$ 37,010.81	\$ 70,832.41	\$ 41,101.43	\$ 148,945.65	24.8	47.6	27.6
Big Horn	42,566.66	112,873.37	73,603.04	229,043.07	18.6	49.3	32.1
Carbon	42,472.31	97,352.26	23,828.63	163,653.20	25.9	59.5	14.6
Converse	33,721.88	51,782.07	47,304.05	132,808.00	25.4	39.	35.6
Crook	22,202.23	42,824.53	40,002.97	105,029.73	21.1	40.8	38.1
Fremont	31,067.56	59,575.24	46,199.46	136,842.26	22.7	43.5	33.7
Johnson	17,198.18	32,335.16	19,904.82	69,438.16	24.7	40.6	28.7
Laramie	82,391.10	141,175.76	138,840.25	362,407.11	22.8	38.9	38.3
Natrona	21,185.03	45,028.11	24,299.40	90,512.54	23.4	49.7	26.9
Sheridan	49,302.82	75,249.80	74,861.14	199,410.76	24.7	37.7	37.6
Sweetwater	53,723.14	89,940.98	10,993.70	154,667.82	34.7	58.1	7.2
Uinta	54,231.15	106,837.98	66,047.49	227,116.62	23.8	47.	29.2
Weston	16,384.48	34,026.94	27,984.33	78,395.75	20.9	43.4	35.7
Totals.....	\$503,457.65	\$969,883.21	\$634,970.71	\$2,098,262.57	24.	45.7	30.3

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 448 \\
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 \hline
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 1448783799 \\
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 \end{array}$$

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 \end{array}$$

$$\begin{array}{r}
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 1584671.5532
 \end{array}$$

APPENDIX F.

SHOWING THE NUMBER OF HEAD AND TOTAL
VALUE OF ALL LIVE STOCK ASSESSED IN THE
STATE FOR THE YEARS 1908, 1909, 1910.

NUMBER OF HEAD AND ASSESSED VALUATION OF LIVE STOCK.

	1908		1909		1910	
	Number of Head	Value	Number of Head	Value	Number of Head	Value
Cattle	501,190	\$ 7,066,728.00	629,502	\$14,672,874.00	546,447	\$13,024,349.00
Sheep	3,337,329	8 854,156.50	4,596,804	21,574,540.00	4,211,441	19,895,643.50
Horses	99,755	2,639,423.00	125,906	5,262,132.00	119,576	5,450,795.00
Mules and asses..	1 327	66,110.00	2,196	136 162.00	1,862	144,500.00
Swine	8,956	44,766.00	14,728	83,966.00	15,253	73,476.00
Totals.....	\$18,671,182.50	\$41,729,694.00	\$38,588,763.50

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